

# **Internet Data Entry System (IDES) User Manual**



**2010 – 2012**

**February 2014**

## **EXECUTIVE SUMMARY**

The Office of Management and Budget (OMB) designated the Census Bureau as the National Clearinghouse (or Federal Audit Clearinghouse - FAC) for the receipt of Single Audit Reports from state and local governments (later to include nonprofit organizations). In this capacity, the Census Bureau serves as the central collection point and repository for audit reports prepared and submitted under provisions of the Single Audit Act of 1984 (amended in 1996) and OMB Circular A-133. States, local governments, and nonprofit organizations that annually expend \$500,000 or more in federal awards must perform a Single Audit and complete Form SF-SAC for every fiscal year they meet the reporting dollar threshold. Collectively, these submissions permit federal agency inspectors general and grant administrators to monitor the use of over \$1.1 Trillion annually. All data are available to the public through a data dissemination/query system at the Federal Audit Clearinghouse website.

This user manual details the first component of the FAC system, which is the Data Collection module. The central collection point for single audit reports is the Federal Audit Clearinghouse – Internet Data Entry System (IDES) website. This manual intends to provide general data entry and navigational guidance to users accessing the website.

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## 1.0 INTRODUCTION

This user manual contains essential information that will enable the user to make full use of the Internet Data Entry System (IDES). It includes an overview of the data collection system as well as detailed instructions on how to properly enter data and navigate the website.

To review the legal requirements and criteria for submitting Form SF-SAC, read the Office of Management and Budget Circular A-133<sup>1</sup>, which is available on the Federal Audit Clearinghouse (FAC) website<sup>2</sup>. Instructions for filling out Form SF-SAC are also available on the FAC website; additionally, they are within Section 4 of this manual.

After reading this document, if you still have questions regarding data entry, site navigation, submission procedures, etc., please contact the FAC by emailing [govs.fac@census.gov](mailto:govs.fac@census.gov) or by calling 1-800-253-0696.

## 2.0 IMPORTANT NOTES

### 2.1 System Enhancements

The following improvements have enhanced and modernized the FAC data collection process:

- **New Account-based System and User Authentication:** Prior to November 2013, the data collection component of FAC was based on a Report ID and shared Password. In the previous system, many auditees and auditors found that sharing the Report ID and Password with one another made it easier for data entry and review.

The FAC has eliminated the need for users to share such credentials. With the new system, users gain access with their unique e-mail and password combination, also known as their “sign-in credentials”.

Using your sign-in credentials, you can view all of the report IDs that you are currently working on, as well as all of the reports that you have worked on in the past. You will establish these credentials when registering for an account.

### 2.2 New Report for Each Submission

A new report is required for each submission. Each report corresponds to one single audit submission for one fiscal period. At this time, FAC does not support submissions that span multiple fiscal periods. For each fiscal period in which a submission is required, you must enter a single audit submission and complete a new Form SF-SAC.

### 2.3 Submission Process at a Glance

Here is a quick overview of the IDES process from start to finish:

- Register an account and sign in (Section 3.1)

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<sup>1</sup> [http://www.whitehouse.gov/sites/default/files/omb/assets/a133/a133\\_revised\\_2007.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/a133/a133_revised_2007.pdf)

<sup>2</sup> <https://harvester.census.gov/facweb>

If you are new to submitting audits to the FAC, or have done so in the past using the previous system, you must first register a new account to get started.

Features of the new account based system:

- E-mail based account system
- Unique and Individual Passwords
- Lost passwords reset by clicking the **Reset Password** link
- Complete Form SF-SAC online by selecting **Start**

The auditee is responsible for the accurate and timely submission of this form. An auditor hired by the auditee is responsible for certifying the accuracy of the information included in Part III of the form (Section 3.5.2).
- Make Updates to the Form, as necessary (Section 3.4)
  - Check the form for errors - The new IDIS system provides a validation program that automatically checks Form SF-SAC for errors or inconsistencies. If there are errors, the system will specify the page on which the error(s) occurred and the corrective action needed. You can then access that particular page to make the appropriate updates (Section 3.12).
  - Continue to check data, correct errors and run the check for errors until the system indicates the data collection form has passed all of the edits (Section 3.12).
- Finalize the information on Form SF-SAC

After finalizing the form, you can make changes by unlocking it; however, unlocking the form will invalidate any auditee or auditor certifications completed to that point (Section 11.0).
- Upload the A-133 Audit (Section 4.0)
- Certify the Reporting Package (Section 5.0)
- Final Submission of the Reporting Package (Section 6.0)

## **2.4 Form Navigation**

You may exit the online form and re-enter it at any time if more than one session is required for completion. You must make sure to save each page as you finish them. In order to re-visit the online form, you must log in at the main login page using your e-mail address and unique password.

- To navigate among pages use the buttons or tabs on each page. DO NOT use the Back button on the browser. Using the Back button on the browser will cause a “Website has expired” error to occur.
- All fields, unless otherwise noted, require a response.

### 3.0 ACCESSING THE SYSTEM

#### 3.1 Register a New Account (All new users to the system **MUST** register)

The following procedure applies to first time users (i.e., your e-mail address is not registered in the database). The system will prompt a new user to create an account when he/she first attempts to sign in. If you already have already registered, please skip this procedure.

1. Click the **Create an Account** button, which is located in the First-Time Users box.

**Federal Audit Clearinghouse**  
Internet Data Entry System

**Important Notice:** The Form SF-SAC and data collection for fiscal periods ending in 2013 is now available. The Office of Management and Budget granted an extension until **February 28, 2014** for all FY 2013 audit packages due on or before **February 28, 2014**. The extension is automatic and there is no approval required.

The November 19, 2013 [Federal Register Notice](#) and the new 2013 [form](#) and [instructions](#) are available for review.

The **Internet Data Entry System (IDES)** is the place to submit the single audit reporting package, including form SF-SAC, to the Federal Audit Clearinghouse (FAC). Single audit submission is required under the Single Audit Act of 1984 (amended in 1996) and OMB Circular A-133.

**First-Time Users**

To submit single audits using this system, you *must* have an account. To begin, click the **Create an Account** button below.

**Create an Account**

[Quick Reference Guide](#) | [Single Audit Process Illustration](#)

**Returning Users**

If you are a returning user, enter your **User E-mail** and **User Password** below.

User E-mail: (example: john.doe@census.gov)

User Password:

[Sign In](#) [Reset User Password](#)

[Single Audit References](#) | [Federal Agency Contacts](#) | [Frequently Asked Questions](#) | [Federal Audit Clearinghouse](#)

View Single Audit reference information. | View Federal Agency Single Audit and Program Contacts. | View Frequently Asked Questions (FAQs). | View the Federal Audit Clearinghouse internet site.

**\*\*WARNING\*\*WARNING\*\*WARNING\*\*WARNING\*\*WARNING\*\***

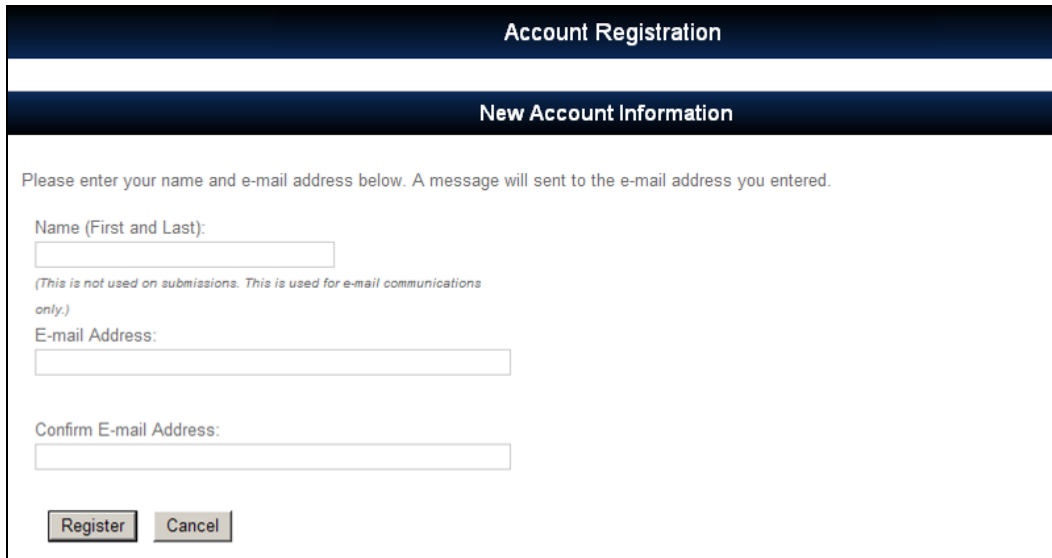
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**\*\*WARNING\*\*WARNING\*\*WARNING\*\*WARNING\*\*WARNING\*\***

Collecting data on behalf of OMB. Version: 1.0.1.14 Last Modified: 2/18/2014 3:28:11 PM

If you need assistance, please contact the Federal Audit Clearinghouse (FAC) via [e-mail](#) or call 1-800-253-0696.

2. On the Account Registration page, enter your first and last name the way you want it to appear on the reports and e-mail messages generated by FAC.



The screenshot shows a web form titled "Account Registration" with a sub-header "New Account Information". Below the header, a message states: "Please enter your name and e-mail address below. A message will sent to the e-mail address you entered." The form contains three input fields: "Name (First and Last):", "E-mail Address:", and "Confirm E-mail Address:". A small note below the name field reads: "(This is not used on submissions. This is used for e-mail communications only.)". At the bottom of the form are two buttons: "Register" and "Cancel".

3. In the E-mail Address box, enter your primary e-mail address. The system uses this address not only to provide access, but also to send automatic e-mail messages regarding the progress of your submission.
4. In the Confirm E-mail Address box, enter the same e-mail address used in Step 3 and then click the **Register** button. To enforce user authentication and security, the E-mail Address and Confirm E-mail Address fields must be the same.
5. A message is auto-generated and sent to the e-mail address entered. You must use the link provided in the e-mail message to complete registration.



A message has been automatically generated and sent to the e-mail address you entered. Please use the link in the message to complete your registration.

6. If you do not receive this e-mail within 5 minutes follow the steps below:
  - Check your junk or spam folders
  - Contact your IT department to check your security settings
  - Go to the [IDES log in page](#) and follow the steps to *Reset User Password*
  - Send the Federal Audit Clearinghouse a test e-mail at *GOVS.FAC.IDES@CENSUS.GOV*
  - Contact the Federal Audit Clearinghouse at 1-800-253-0696



7. Click on the Registration link within the automatically generated e-mail message; it will take you to the Change My Password page.

**Change My Password**

**Password Requirements:**

- Password must have at least twelve (12) non-blank characters
- Password cannot be re-used multiple times
- Password must contain characters from each of the following four categories:
  - Upper-case characters (A-Z)
  - Lower-case characters (a-z)
  - Numbers (0-9)
  - Special Characters (!, @, #, \$, %, ^, &, \*)

**Account Information**

E-mail Address:

New Password:

Confirm New Password:

8. In the New Password box, create a new password. To comply with security, your password must:
  - Have at least 12 non-blank characters
  - Include characters from each of the following four categories:
    - English upper-case letters (A-Z)
    - English lower-case letters (a-z)
    - Numerals (0-9)
    - Special characters (!, @, #, \$, %, \*)
9. In the Confirm New Password box, enter the same text string used in Step 6 and then click the **Save Password** button. To enforce user authentication and security, the New Password and Confirm New Password fields must be the same. After entering a valid password, the system will prompt you to access the Account Home page, where you can start a new single audit submission.

10. From the Account Home page, click the **Start** button to begin a new single audit submission. After selecting Start, the system displays the Submission Criteria Check page. The auditee must meet the submission criteria before advancing. After meeting all of the submission criteria, click the **Continue** button.

The screenshot shows the 'Account Home' page with a navigation menu on the left containing buttons for 'Start', 'Resume', 'Revise', and 'View'. The 'Start' button is circled in red. An 'Important Notice' is displayed at the top, stating that the Form SF-SAC and data collection for fiscal periods ending in 2013 are now available, with an extension until February 28, 2014. The notice also mentions that the November 19, 2013 Federal Register Notice and the new 2013 form and instructions are available for review.

The 'Submission Criteria Check' page is shown as an overlay. It includes a link to 'Back to Account Home' and a section titled 'Verify the following information to ensure the auditee meets the submission criteria for a new single audit'. Under the heading 'Check all that apply:', there are three checkboxes with corresponding text: 'This entity is a state, local government, or a non-profit. \*', 'This entity spent \$500,000 or more in federal awards during its audit year.', and 'This entity is U.S.-based.'. Below these, a note states: 'If the auditee does not meet all of the criteria above, contact the cognizant or oversight agency for further guidance.' The 'Continue' button at the bottom of the criteria check section is also circled in red.

At the bottom of the Account Home page, there are links for 'Instructions' (2008-2009 | 2010-2012 | 2013), 'Checklist' (2008-2009 | 2010-2012 | 2013), 'FAQs', 'Reference', and 'Federal Agency Contacts'.

11. After selecting **Continue**, the system displays the Auditee Information page. Enter the Auditee Name, Auditee EIN number, Confirm the Auditee EIN number and the fiscal year end date for the submission. All four fields are required. This information will auto-populate to Page 1 (General Information) of Form SF-SAC.

The screenshot shows the 'Auditee Information' page. At the top, there is a dark blue header with the text 'Auditee Information'. Below the header, there is a link '[Back to Account Home.]'. A paragraph of text states: 'This page will allow you to create a new single audit submission. Each Report ID corresponds to one single audit submission. You must start a new report for each fiscal period.' Below this text, there are four input fields: 'Auditee Name', 'Auditee Employer Identification Number (EIN)', 'Confirm Auditee Employer Identification Number (EIN)', and 'Auditee Fiscal Year End date for this submission (MM/DD/YYYY)'. Each field has a small '-' icon to its right. Below the input fields, there are two bullet points: '• Review the year. Once this submission is created it cannot be changed.' and '• The correct EIN is mandatory. Please verify the EIN.' At the bottom of the form, there is a 'Continue' button, which is circled in red.

Note: If you enter an EIN number that is already in use by a previous report for the same fiscal year, a Duplicate Report screen will appear. Please read the instructions and click the appropriate link to take the next step.

12. After completing the Auditee Information page and selecting **Continue**, the system displays the Submission Access page. You should enter anyone who needs access to the submission. Anyone entered on this page receives e-mail communications only; they are not listed on the actual submission. The Auditee Certifying Official and the Auditor Certifying Official's e-mail addresses are **REQUIRED**. Entering additional e-mail addresses is encouraged but not required. Click the **Continue** button to advance to the Report Home page, once the required fields are complete.

**Submission Access**

[\[ Back to Account Home \]](#)

In the section below, list anyone who needs access to the submission. You can make changes later by using the **Account Tools** option on the *Account Home* page.

**Note:** The names entered are not used on the submission. They are used for e-mail communications only.

---

**Auditee Certifying Official:** *[This individual will electronically certify (sign) the single audit submission on behalf of the auditee]*

Name:  \*    E-mail:  \*    Confirm E-mail:  \*

**Auditee Contact:** *[These individuals will have access to the single audit submission, but will not have the ability to certify the submission]*

Name:     E-mail:     Confirm E-mail:

[Add More](#)

**Auditor Certifying Official:** *[This individual will electronically certify (sign) the single audit submission on behalf of the auditing firm]*

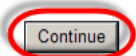
Name:  \*    E-mail:  \*    Confirm E-mail:  \*

**Auditor Contact:** *[These individuals will have access to the single audit submission, but will not have the ability to certify the submission]*

Name:     E-mail:     Confirm E-mail:

[Add More](#)

\* = Required Field



### 3.2 Login with an Existing Account

The following procedure applies to existing users (refer to the screenshots in Section 3.1):

1. Log into the IDIS site using your current e-mail address and unique password.
2. From the Account Home page, click the **Start** button to begin a new single audit submission. After selecting Start, the system displays the Submission Criteria Check page. The auditee must meet the submission criteria before advancing. Once the submission criteria is met, click the **Continue** button.
3. After selecting **Continue**, the system displays the Auditee Information page. Enter the Auditee Name, Auditee EIN number, Confirm the Auditee EIN number and the fiscal year end date for the submission. All four fields are required. This information will auto-populate to Page 1 (General Information) of Form SF-SAC.

4. After completing the Auditee Information page and selecting **Continue**, the system displays the Submission Access page. You should enter anyone who needs access to the submission. Anyone entered on this page receives e-mail communications only; they are not listed on the actual submission. The Auditee Certifying Official and the Auditor Certifying Official's e-mail addresses are **REQUIRED**. Entering additional e-mail addresses is encouraged but not required. Click the **Continue** button to advance to the Report Home page, once the required fields are complete.

Apply the following guidance to ensure proper completion of Form SF-SAC:

- For audit-related questions, please contact either the Federal awarding agency or the auditee's Federal cognizant or oversight agency.
- Every form field or item must have a response unless otherwise indicated as an allowable skipped item.
- Use your keyboard's Tab key, mouse, and buttons to navigate from question to question and page to page.
- Perform a validation check on your data. See Section 3.12 for instructions on how to check the data and correct any errors.
- The Auditor's EIN is now required.
- All data **MUST BE SAVED** before proceeding to the next page.

### 3.3 Starting a New Form

Navigate to the IDES Introductory Page on the FAC website<sup>3</sup>, or link to the site from the FAC homepage<sup>4</sup>.

Register for a new account if you are a new user (follow steps in Section 3.1) or log into the IDES site using your current e-mail address and unique password (follow steps in Section 3.2).

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<sup>3</sup> <https://harvester.census.gov/facides>

<sup>4</sup> <http://harvester.census.gov/fac>

On the Report Home page, click the **STEP 1. Enter and Finalize Form SF-SAC** button to open the General Info portion of the form.

**Federal Audit Clearinghouse**  
Internet Data Entry System [Sign Out]

**Report Home**

[\[ Back to Account Home \]](#)

FEDERAL AUDIT CLEARINGHOUSE, 2012 Report ID: 800801 Version: 1

**Audit Form**  
Unlock Finalized Form SF-SAC  
View/Print Form SF-SAC

**Audit Report (PDF)**

**Report Access**

**Help**

This page allows you to view submission status, as well as, complete submission steps for this single audit report.

	Completion Status	Completion Date/Time	Completed By (E-mail Address)
<b>STEP 1. Enter and Finalize Form SF-SAC</b>	X		
STEP 2. Upload and Finalize Audit Report	X		
STEP 3a. Auditee Certification	X		
STEP 3b. Auditor Certification	X		
STEP 4. Submit to FAC for Processing	X		

If you need assistance, please contact the Federal Audit Clearinghouse (FAC) via [e-mail](#) or call 1-800-253-0696.

### **3.4 Filling Out the Form**

#### **3.4.1 General Tab Info**

**DO NOT FORGET TO CLICK THE SAVE BUTTON  
WHEN LEAVING ANY PAGE!**

A rectangular button with a light gray background and a thin black border. The word "Save" is centered on the button in a dark gray, sans-serif font.

The auditee completes the General Information portion of Form SF-SAC, except for Items 6 and 7. The auditor completes Items 6 and 7, which are highlighted below.

PART I: GENERAL INFORMATION		Report ID: 579053 Version: 1
<b>1. Fiscal year ending date for this submission</b> <input type="text" value="06/20"/> /2012 (MM/DD/YYYY)		<b>2. Type of A-133 Audit Report</b> <input checked="" type="radio"/> Single Audit <input type="radio"/> Program-Specific Audit
<b>3. Audit Period Covered</b> <input type="radio"/> Annual <input type="radio"/> Biennial <input type="radio"/> Other <input type="text"/> Months		
<b>4. Auditee Identification Numbers</b>		
<b>a. Primary Employer Identification Number (EIN)</b> <input type="text" value="99"/> <input type="text" value="9999999"/>		<b>b. Are multiple EINs covered in this report?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No <b>c. If "Yes", complete Additional EINs page</b>
<b>d. Data Universal Numbering System (DUNS) Number</b> <input type="text"/> <input type="text"/> <input type="text"/>		<b>e. Are multiple DUNS covered in this report?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No <b>f. If "Yes", complete Additional DUNS page</b>
<b>5. Auditee Information</b> <b>Auditee Name</b> <input type="text" value="FEDERAL AUDIT CLEARINGHOUSE 2012"/> <b>Auditee address (Number and Street)</b> <input type="text" value="145 Main Street"/> <b>City</b> <input type="text" value="Anywhere"/> <b>State</b> <input type="text" value="MD"/> <b>ZIP Code</b> <input type="text" value="21227"/> - <input type="text" value="9999"/> <b>Auditee Contact</b> <b>Name</b> <input type="text" value="Test Auditee"/> <b>Title</b> <input type="text" value="Test"/> <b>Auditee Contact Phone</b> <input type="text" value="(888)"/> <input type="text" value="555"/> - <input type="text" value="1212"/> <b>Auditee Contact Fax (optional)</b> <input type="text" value="( )"/> <input type="text" value=""/> - <input type="text" value=""/> <b>Auditee Contact E-mail (optional)</b> <input type="text"/>		<b>6. Auditor Information</b> <b>Auditor Name</b> <input type="text"/> <b>Auditor Organization</b> <input type="text"/> <b>Auditor address (Number and Street)</b> <input type="text" value="125 Main Street"/> <b>City</b> <input type="text" value="Anywhere"/> <b>State</b> <input type="text" value="MD"/> <b>ZIP Code</b> <input type="text" value="21225"/> - <input type="text" value="9999"/> <b>Auditor Contact</b> <b>Name</b> <input type="text" value="Test Auditor"/> <b>Title</b> <input type="text" value="Test"/> <b>Auditor Contact Phone</b> <input type="text" value="(888)"/> <input type="text" value="555"/> - <input type="text" value="1212"/> <b>Auditor Contact Fax (optional)</b> <input type="text" value="( )"/> <input type="text" value=""/> - <input type="text" value=""/> <b>Auditor Contact E-mail (optional)</b> <input type="text"/> <b>7. Was a secondary auditor used?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No (If "Yes", complete Secondary Auditors page)
<div>Save</div>		
If you need assistance, please contact the Federal Audit Clearinghouse (FAC) via <a href="#">e-mail</a> or call 1-800-253-0696.		



**Item 1 – Fiscal Year Ending Date for this Submission:**

The last day of the fiscal period covered by the audit is auto-populated with the date you entered on the Auditee Information screen (see Section 3.2, Step 3).

<b>PART I: GENERAL INFORMATION</b>
<b>1. Fiscal year ending date for this submission</b>
<input type="text" value="06/20"/> /2012 (MM/DD/YYYY)

**Item 2 – Type of A-133 Audit Report:**

Select the type of audit report. Beginning with fiscal periods ending in 2004, §\_\_.200 of the Circular requires non-Federal entities that expend \$500,000 or more in a year in Federal awards to have a single audit conducted in accordance with §\_\_.500, except when they elect to have a program-specific audit conducted in accordance with §\_\_.235.

Report ID: 800800 Version: 1
<b>2. Type of A-133 Audit Report</b>
<input type="radio"/> Single Audit
<input type="radio"/> Program-Specific Audit

**Item 3 – Audit Period Covered:**

Select which period applies. Annual audits cover 12 months and biennial audits cover 24 months. If the audit period covered is neither annual nor biennial, select **Other** and provide the number of months covered (excluding 12 and 24) in the space provided.

<b>3. Audit Period Covered</b>
<input type="radio"/> Annual <input type="radio"/> Biennial <input type="radio"/> Other <input type="text"/> Months

**Item 4 – Auditee Identification Numbers:****(a) Primary Employer Identification Number (EIN)**

The auditee's EIN, the nine-digit taxpayer identification number assigned by the Internal Revenue Service (IRS), is auto-populated with the number that was entered on the Auditee Information screen (see Section 3.2, Step 3).

<b>4. Auditee Identification Numbers</b>
<b>a. Primary Employer Identification Number (EIN)</b>
<input type="text"/> <input type="text"/>

(b) Are multiple EINs covered in this report?

Select **Yes** or **No** to indicate if the IRS assigned more than one EIN, which the auditee (or components of an auditee) cover in this audit. (e.g., a statewide audit covers many departments, each of which may have its own EIN).

<b>b. Are multiple EINs covered in this report?</b> c. If "Yes", complete <i>Additional EINs</i> page	<input type="radio"/> Yes <input checked="" type="radio"/> No
--	---

List the multiple EINs covered in this report under the Additional EINs tab.

General Info	Audit Info	Federal Awards	Federal Award Audit Findings	<b>Additional EINs</b>	Additional DUNS	Secondary Auditors	Finalize
				Download EIN Template	Upload EIN Template		
<b>Additional EINs</b>							Report ID:
<b>Option 1: Add EINs one at a time</b> To key in additional EINs individually, type in the number in the boxes on the right and click the Save button.				<input type="text"/> - <input type="text"/>			
<b>Option 2: Add Multiple EINs using template</b> <ol style="list-style-type: none"><li>1. Download the template by clicking on the Download EIN Template button above.</li><li>2. Complete the template and save it on your computer.</li><li>3. Upload the template by clicking on the Upload EIN Template button above.</li></ol>				<input type="button" value="Save"/> <input type="button" value="Delete"/>			

(d) Data Universal Numbering System (DUNS) Number

The DUNS number is a unique nine-digit identification sequence assigned by Dun & Bradstreet (D&B). Although requested, a DUNS number is not required for the Form SF-SAC submission.

<b>d. Data Universal Numbering System (DUNS) Number</b> <input type="text"/> <input type="text"/> <input type="text"/>
---

To receive a DUNS number, visit the D&B D-U-N-S Request Service website<sup>5</sup>.

<sup>5</sup> <http://fedgov.dnb.com/webform>

(e) Are multiple DUNS covered in this report?

Select **Yes** or **No** to indicate if the entity (e.g., state agency, sub-entity) expending the Federal award is covered in this audit report and if it is assigned more than one DUNS Number.

e. Are multiple DUNS covered in this report? ☐ Yes ☒ No  
f. If "Yes", complete *Additional DUNS* page

List the multiple DUNS covered in this report under the Additional DUNS tab.

General Info	Audit Info	Federal Awards	Federal Award Audit Findings	Additional EINs	<b>Additional DUNS</b>	Secondary Auditors	Finalize
<div>Download DUNS Template</div> <div>Upload DUNS Template</div>							
<b>Additional DUNS</b>							Report ID:
<p><b>Option 1: Add DUNS one at a time</b> To key in additional DUNS individually, type in the number in the boxes on the right and click the <b>Save</b> button.</p> <p><b>Option 2: Add multiple DUNS using template</b></p> <ol style="list-style-type: none"><li>1. Download the template by clicking on the <b>Download DUNS Template</b> button above.</li><li>2. Complete the template and save it on your computer.</li><li>3. Upload the template by clicking on the <b>Upload DUNS Template</b> button above.</li></ol>				<div><input type="text"/> - <input type="text"/> - <input type="text"/></div> <div><div>Save</div><div>Delete</div></div>			

**Item 5 – Auditee Information:**

Enter the auditee contact information, according to the OMB Circular A – 133, Subpart C -- Auditees §\_\_\_\_.320 (b) Data Collection. Both a senior level representative of the auditee and the auditor must certify the form.

<b>5. Auditee Information</b>	
Auditee Name	
<input type="text"/>	
Auditee address (Number and Street)	
<input type="text"/>	
City	
<input type="text"/>	
State	
<input type="text"/>	
ZIP Code	
<input type="text"/>	- <input type="text"/>
<b>Auditee Contact</b>	
Name	
<input type="text"/>	
Title	
<input type="text"/>	
Auditee Contact Phone	
<input type="text"/>	- <input type="text"/>
Auditee Contact Fax (optional)	
<input type="text"/>	- <input type="text"/>
Auditee Contact E-mail (optional)	
<input type="text"/>	

**Item 6 – Auditor Information (the auditor completes this item)**

Enter the name of the auditor that conducted the audit in accordance with the OMB Circular. The auditor name may represent a sole practitioner, certified public accounting firm, state auditor, etc. When multiple audit organizations conduct the audit work, only the lead or coordinating auditor shall provide his/her information in Item 6.

<b>6. Auditor Information</b>	
Auditor Name	
<input type="text"/>	
Auditor address (Number and Street)	
<input type="text"/>	
City	
<input type="text"/>	
State	
<input type="text"/>	
ZIP Code	
<input type="text"/>	- <input type="text"/>
<b>Auditor Contact</b>	
Name	
<input type="text"/>	
Title	
<input type="text"/>	
Auditor Contact Phone	
<input type="text"/>	- <input type="text"/>
Auditor Contact Fax (optional)	
<input type="text"/>	- <input type="text"/>
Auditor Contact E-mail (optional)	
<input type="text"/>	

**Item 7 – Add Secondary auditor information (optional to have secondary auditors)**

Select **Yes** or **No** to indicate whether or not a secondary audit organization conducted audit work, and if the primary auditor would like to include contact information for the secondary auditor.

<b>7. Was a secondary auditor used?</b> <input type="radio"/> Yes <input type="radio"/> No   (If "Yes", complete <i>Secondary Auditors</i> page)
---

List the contact information for up to twelve auditors under the Secondary Auditors tab.

General Info	Audit Info	Federal Awards	Federal Award Audit Findings	Additional EINs	Additional DUNS	<b>Secondary Auditors</b>	Finalize
<input type="button" value="Add Secondary Auditor"/>							
<b>Secondary Auditors</b>							Report ID:
Auditor Firm Name	Auditor EIN	Auditor Address	City	State	ZIP Code	Contact Name	Contact Title
Contact Phone	Contact						
No secondary auditor found.							

**NOTE: Only the primary auditor electronically signs the certification statement.**

### 3.5 Audit Info Tab

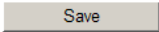
## DO NOT FORGET TO CLICK THE SAVE BUTTON WHEN LEAVING ANY PAGE!



The Audit Information portion of Form SF-SAC is broken into two parts: Part II, Financial Statements and Part III, Federal Programs. The auditor completes both these portions of the form

#### 3.5.1 Financial Statements

The auditor completes the Financial Statements portion of the form (Part II). Obtain all information for this section from the Opinion on the Financial Statements and Reports in accordance with Government Auditing Standards (GAS) as related to the financial statement audit.

<a href="#">[ Back to Report Home ]</a>							
General Info	<b>Audit Info</b>	Federal Awards	Federal Award Audit Findings	Additional EINs	Additional DUNS	Secondary Auditors	Finalize
All fields are required.							
							
<b>Part II: FINANCIAL STATEMENTS (To be completed by auditor)</b>						Report ID: 801100 Version: 1	
<b>1. Type of audit report</b> Mark either: <input checked="" type="checkbox"/> Unqualified opinion OR Any combination of: <input type="checkbox"/> Qualified opinion <input type="checkbox"/> Adverse opinion <input type="checkbox"/> Disclaimer of opinion							
<b>2. Is a "going concern" explanatory paragraph included in the audit report?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No							
<b>3. Is a significant deficiency disclosed?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No							
<b>4. Is a material weakness disclosed?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No							
<b>5. Is a material noncompliance disclosed?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No							

**Item 1 – Type of audit report**

Select the type of audit report. If the audit report for the financial statements as a whole is unmodified, select the **Unqualified opinion** box. If the audit report for the financial statements is modified, select any combination of **Qualified opinion**, **Adverse opinion** and **Disclaimer of opinion**, as applicable.

**1. Type of audit report**

Mark either: ☐ Unqualified opinion **OR** Any combination of: ☐ Qualified opinion  
☐ Adverse opinion  
☐ Disclaimer of opinion

**Item 2 – Is a going concern paragraph included in the audit report?****2. Is a "going concern" emphasis-of-matter paragraph included in the audit report?**

☐ Yes ☐ No

Select **Yes** or **No** to indicate whether a “going concern” emphasis-of-matter paragraph is included in the audit report.

**Item 3 – Is a significant deficiency disclosed?**

Select **Yes** or **No** to indicate the disclosure of a significant deficiency.

**3. Is a significant deficiency disclosed?**

☐ Yes ☐ No

**Item 4 – Is a material weakness disclosed?**

Select **Yes** or **No** to indicate if a material weakness is disclosed (Circular § \_\_.505 (d)(1)).

**4. Is a material weakness disclosed?**

☐ Yes ☐ No

**Item 5 – Is a material noncompliance disclosed?**

Select **Yes** or **No** to indicate the disclosure of a material noncompliance.

**5. Is a material noncompliance disclosed?**

☐ Yes ☐ No

### 3.5.2 Federal Programs

The auditor completes the Federal Programs portion of the form (Part III).

<b>Part III: FEDERAL PROGRAMS (To be completed by auditor)</b>
<p>1. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide, Chapter 12)</p> <p><input type="radio"/> Yes <input type="radio"/> No</p>
<p>2. What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 § .520(b))</p> <p>\$ <input type="text"/> .00</p>
<p>3. Did the auditee qualify as a low-risk auditee? (§.530)</p> <p><input type="radio"/> Yes <input type="radio"/> No</p>
<p>4. Is a significant deficiency disclosed for any major program? (§.510(a)(1))</p> <p><input type="radio"/> Yes <input type="radio"/> No</p>
<p>5. Is a material weakness disclosed for any major program? (§.510(a)(1))</p> <p><input type="radio"/> Yes <input type="radio"/> No</p>
<p>6. Are any known questioned costs reported? (§.510(a)(3) or (4))</p> <p><input type="radio"/> Yes <input type="radio"/> No</p>
<p>7. Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings? (§.315(b))</p> <p><input type="radio"/> Yes <input type="radio"/> No</p>
<p>8. Indicate which Federal agency(ies) have current year audit findings related to direct funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. (Check all that apply or None)</p> <div style="border: 1px solid black; padding: 5px;"> <p><input type="checkbox"/> 00 - None</p> <p><input type="checkbox"/> 01 - African Development Foundation</p> <p><input type="checkbox"/> 23 - Appalachian Regional Commission</p> <p><input type="checkbox"/> 88 - Architectural &amp; Transportation Barriers Compliance Board</p> <p><input type="checkbox"/> 29 - Commission on Civil Rights</p> </div>

**Item 1 – Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide, Chapter 12)**

According to the American Institute of CPAs (AICPA) Audit Guide "Government Auditing Standards and Circular A-133 Audits", if the audit of Federal awards did not encompass the entirety of the auditee's operations expending Federal awards, identify the operations that are not included in a separate paragraph following the first paragraph of the report on major programs.

Select **Yes** or **No** to indicate the presence of such a paragraph for any departments, agencies or other organizational units not included in the audit, which expended \$500,000 or more in Federal awards during the fiscal period.



**Item 2 – What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 §\_\_.520(b))**

Enter the dollar threshold used to distinguish between Type A and Type B programs as defined in §\_\_.520(b) of the Circular. The dollar threshold must be \$300,000 or higher; round to the nearest whole dollar.

2. What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 §\_\_.520(b))

\$  .00

**Item 3 – Did the auditee qualify as a low-risk auditee? ( §\_\_.530)**

Select **Yes** or **No** to indicate if the auditee qualifies as a low-risk auditee.

3. Did the auditee qualify as a low-risk auditee? ( §\_\_.530)

☐ Yes ☐ No

**Item 4 – Is a significant deficiency disclosed for any major program? ( §\_\_.510(a)(1))**

Select **Yes** or **No** to indicate if there is a significant deficiency reported for any major program.

4. Is a significant deficiency disclosed for any major program? ( §\_\_.510(a)(1))

☐ Yes ☐ No

**Item 5 – Is a material weakness disclosed for any major program? ( §\_\_.510(a)(1))**

Select **Yes** or **No** to indicate if a material weakness is disclosed for any major program.

5. Is a material weakness disclosed for any major program? ( §\_\_.510(a)(1))

☐ Yes ☐ No

**Item 6 – Are any known questioned costs reported? ( §\_\_.510(a)(3) or (4))**

Select **Yes** or **No** to indicate if there are any known questioned costs reported.

6. Are any known questioned costs reported? ( §\_\_.510(a)(3) or (4))

☐ Yes ☐ No

**Item 7 – Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings? ( §\_\_.315(b))**

Select **Yes** or **No** to indicate if the Summary Schedule of Prior Audit Findings reports the status of any audit findings relating to direct Federal awards expended. If yes, identify the Federal agency(ies) with prior direct findings in Part III, Item 8.

7. Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings? ( §\_\_.315(b))

☐ Yes ☐ No

**Item 8 – Indicate which Federal agency(ies) have current year audit findings related to direct funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. (Check all that apply or *None*)**

Select the applicable agency(ies). A Federal agency needs to be marked only if the Schedule of Findings and Questioned Costs indicate audit findings relating to Federal awards that the awarding agency provided directly OR if the Summary Schedule of Prior Audit Findings reports the status of any audit findings relating to Federal awards that the Federal awarding agency provided directly.

8. Indicate which Federal agency(ies) have current year audit findings related to direct funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. (Check all that apply or *None*)

- ☐ 00 - None
- ☐ 01 - African Development Foundation
- ☐ 23 - Appalachian Regional Commission
- ☐ 88 - Architectural & Transportation Barriers Compliance Board
- ☐ 13 - Central Intelligence Agency
- ☐ 29 - Commission on Civil Rights
- ☐ 78 - Commodity Futures Trading Commission
- ☐ 87 - Consumer Product Safety Commission

**Note:** Some Federal agencies use the same Catalog of Federal Domestic Assistance (CFDA) prefixes. Use the CFDA prefix used on the Federal award application. If the auditor found audit finding(s) for a direct award, identify the specific Federal agency to which the FAC is required to distribute audit copies.

The Federal cognizant agency for audit list is located on the FAC website's reference page<sup>6</sup>.

### 3.6 Federal Awards Tab

The auditor completes this portion of the form. There are two ways to enter Federal Awards: 1) manual entry - entering one award one at a time, or 2) upload a spreadsheet - adding multiple awards at a time.

General Info	Audit Info	<b>Federal Awards</b>	Federal Award Audit Findings	Additional EINs	Additional DUNS	Secondary Auditors	Finalize
--------------	------------	-----------------------	------------------------------	-----------------	-----------------	--------------------	----------

**Federal Awards** Report ID: 800801 Version: 1

[\[Hide/Show Instructions\]](#)

**Option 1: Enter federal awards one at a time**

1. Click Enter Federal Award button.

**Option 2: Add multiple federal awards using template**

1. Download template by clicking the Download Federal Awards Template button.
2. Complete template and save on your computer.
3. Upload template by clicking the Upload Federal Awards Template button.

<sup>6</sup> <http://harvester.census.gov/fac/dissemin/reports2.html>

### 3.6.1 Adding Federal Awards One at a Time

Follow this procedure for manually entering one federal award at a time:

1. Click the **Enter Federal Award** button.

The screenshot shows the 'Federal Awards' tab selected in the top navigation bar. Below the tab, the text 'Option 1: Enter federal awards one at a time' is displayed, followed by the instruction '1. Click Enter Federal Award button.' At the bottom of the form, the 'Enter Federal Award' button is highlighted with a red oval.

2. Select the CFDA Federal Agency Prefix.

The screenshot shows the 'Federal Award Details' form. The 'Federal Agency Prefix' dropdown menu is highlighted with a yellow box. The 'Extension' field is also visible.

3. Type the CFDA Extension.

The screenshot shows the 'Federal Award Details' form. The 'Extension' field is highlighted with a yellow box.

4. Type the Federal Program Name.

The screenshot shows the 'Federal Award Details' form. The 'Federal Program Name' field is highlighted with a yellow box.

5. Enter the Amount Expended. (Note: Use whole dollars. No commas, decimals or letters)

The screenshot shows the 'Federal Award Details' form. The 'Amount Expended' field is highlighted with a red oval. Other fields include 'R & D', 'ARRA', 'Direct Award', 'Major Program (MP)', and 'If yes (MP), type of audit report'. At the bottom, there are 'Save' and 'Add Another Award' buttons.

6. The following four fields require a selection of either **Y** for Yes or **N** for No.

**Federal Award Details**

Federal Agency Prefix<sup>1</sup>  Extension<sup>2</sup>

Federal Program Name

Amount Expended	R & D	ARRA <sup>3</sup>	Direct Award	Major Program (MP)	If yes (MP), type of audit report
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Save Add Another Award

R&D: select **Y** or **N** to indicate whether the Federal Award pertains to Research & Development

ARRA: select **Y** or **N** to indicate whether the Federal Award pertains to American Recovery and Reinvestment Act of 2009 (ARRA) funds

Direct Award: select **Y** or **N** to indicate whether the Federal Award is a Direct Award

Major Program (MP): select **Y** or **N** to indicate whether the Federal Award is a Major Program

7. If the Federal Award is a Major Program, select the type of audit report from the drop down menu.

**Federal Award Details** Report ID: 800772

Federal Agency Prefix<sup>1</sup>  Extension<sup>2</sup>

Federal Program Name

Amount Expended	R & D	ARRA <sup>3</sup>	Direct Award	Major Program (MP)	If yes (MP), type of audit report	Type(s) of Compliance Requirement(s)	Audit Finding Reference Number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Save Add Another

<sup>1</sup>See Appendix I of Instructions for valid Federal Agency two-digit prefixes.

U = Unmodified opinion, Q = Qualified opinion, A = Adverse opinion, D = Disclaimer of opinion

8. Enter the Compliance Requirements. Refer to Section 3.8 for the list of Compliance Requirements. If there are no findings, enter the letter **O**.

**Federal Award Details** Report ID: 800772

Federal Agency Prefix<sup>1</sup>  Extension<sup>2</sup>

Federal Program Name

Amount Expended	R & D	ARRA <sup>3</sup>	Direct Award	Major Program (MP)	If yes (MP), type of audit report <sup>4</sup>	Type(s) of Compliance Requirement(s)	Audit Finding Reference Number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> ?	<input type="text"/>

9. Enter the finding reference number. If there are no findings, enter N/A.

**Federal Award Details** Report ID: 800772

Federal Agency Prefix<sup>1</sup>  Extension<sup>2</sup>

Federal Program Name

Amount Expended	R & D	ARRA <sup>3</sup>	Direct Award	Major Program (MP)	If yes (MP), type of audit report <sup>4</sup>	Type(s) of Compliance Requirement(s)	Audit Finding Reference Number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> ?	<input type="text"/>

10. Verify that all entries are correct and click the **Save** button.

11. Click the **Add Another Award** button to clear the values and enter another award by repeating the procedure above. If you are finished entering data on this page, select the **Back to Federal Awards** link to return to the Federal Awards page.

**Submission Form - Federal Award Details**

[\[ Back to Federal Awards \]](#)

**Federal Award Details** Report ID: 800801

Federal Agency Prefix<sup>1</sup>  Extension<sup>2</sup>

Federal Program Name

Amount Expended	R & D	Loan/Loan Guarantees	ARRA <sup>3</sup>	Direct Award	Major Program (MP)	If yes (MP), type of audit report <sup>4</sup>	Number of Findings
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

### 3.6.2 Adding Multiple Federal Awards Using a Template

Respondents with any number of program lines can choose to upload Federal Award data. Entities that have more than 80 lines must use the upload feature. Once performed, you may not add additional rows to the display page. If additional rows are necessary, make changes to the spreadsheet and perform the upload procedure again.

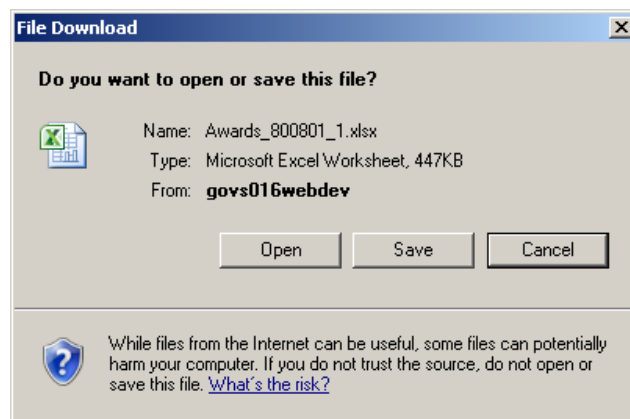
The FAC has provided a template to assist you in uploading data into Form SF-SAC. The template contains all of the necessary header information, edit checks and appropriate drop down answers.

Follow this procedure to add multiple federal awards at a time using the Federal Awards template:

1. Click the **Download Federal Awards Template** button.



2. The File Download window will pop up. Select Open to view the Microsoft Excel template.



3. Fill out a separate row on the spreadsheet for each award. Refer to Section 3.6.1 (steps 2-10) for the value descriptions for each of the columns.

The first three columns consist of:

Federal Agency Prefix	Extension	Federal Program Name

The last eight columns consist of:

E	F	G	H	I	J	K	L
Amount Expended	R & D	ARRA	Direct Award	Major Program (MP)	If yes (MP), type of audit report	Type(s) of Compliance Requirement(s) )	Audit Finding Reference Number

4. Once all rows have been filled in completely, save the template to your computer using the following naming convention: “Awards\_[report id]\_[version number].xlsx”

For example, “Awards\_999999\_1.xlsx”

5. Return to the Federal Awards page and click the **Upload Federal Awards Template** button to upload the template.

The screenshot shows the 'Federal Awards' tab selected in a navigation bar. Below the tabs, there are two options: 'Option 1: Enter federal awards one at a time' and 'Option 2: Add multiple federal awards using template'. Under Option 2, there are three numbered steps: 1. Download template by clicking the Download Federal Awards Template button, 2. Complete template and save on your computer, and 3. Upload template by clicking the Upload Federal Awards Template button. At the bottom, there are three buttons: 'Enter Federal Award', 'Download Federal Awards Template', and 'Upload Federal Awards Template'. The 'Upload Federal Awards Template' button is circled in red.

6. Click the **Browse** button to search for the spreadsheet that you just saved to your computer. Select the filename and click the **Open** button.

The screenshot shows the 'Submission Form - Federal Awards Upload' window. On the left, there is a 'Choose File to Upload' dialog box. The 'Look in:' dropdown is set to 'My Computer'. The main area of the dialog shows '(C:) Local Disk'. On the right side of the dialog, there is a 'File name:' field and a 'Files of type:' dropdown set to 'All Files (\*.\*)'. The 'Open' button is circled in red. In the background, the 'Submission Form' is visible, showing the 'Browse...' button circled in red.

7. Click the **Upload Federal Awards Template** button.

**Upload Federal Awards Template**

Use the **Browse** button to select a file from your local disk drive. When you click the **Upload Federal Awards Template** button, the file is uploaded to our web server.

Enter Filename:

8. After clicking the **Upload Federal Awards Template** button, the system validates the entry. If the spreadsheet has errors such as no records, blank rows or rows missing data, the system displays an error message with suggestions for correction.
9. Once validation passes, the system returns to the Federal Awards page. All entered awards display at the bottom of the page and are editable. Click the **Edit** link (last column) to modify the award details or to enter findings.

**Submission Form - Federal Awards**

[\[ Back to Report Home \]](#)

General Info | Audit Info | **Federal Awards** | Federal Award Audit Findings | Additional EINs | Additional DUNS | Secondary Auditors | Finalize

**Federal Awards** Report ID: 801298 Version: 1

[\[Hide/Show Instructions\]](#)

Option 1: Enter federal awards one at a time      Option 2: Add multiple federal awards using template

1. Click Enter Federal Award button.      1. Download template by clicking the Download Federal Awards Template button.  
2. Complete template and save on your computer.  
3. Upload template by clicking the Upload Federal Awards Template button.

Federal Agency Prefix	Extension	Federal Program Name	Amount Expended	R&D	Loan/Loan Guarantee	ARRA	Direct Award	Major Program (MP)	If yes (MP), type of audit report	Number of Audit Findings	
11	145	DOC TEST	\$500,000	Y	Y	N	Y	Y	U	2	<a href="#">Edit</a>
Total Federal Awards Expended (calculated): \$500,000											

If you need assistance, please contact the Federal Audit Clearinghouse (FAC) via [e-mail](#) or call 1-800-253-0696.

10. Individual awards can be edited. However, if you need to add additional Federal Award data after performing the upload, you must add that information to the spreadsheet and perform the upload procedure again. This will cause any data previously entered on the Federal Awards tab to be overwritten.



### 3.7 Federal Award Audit Findings Tab

The Federal Award Audit Findings tab only applies to audit years 2013 and later.

General Info	Audit Info	Federal Award	<b>Federal Award Audit Findings</b>	Additional EINs	Additional DUNS	Secondary Auditors	Finalize			
Federal Award Findings								Report ID: 800801 Version: 1		
<a href="#">[Hide/Show Instructions]</a>										
<b>Option 1:</b> 1. Enter findings one at a time by selecting "Edit" at the end of each row.		<b>Option 2: Add multiple findings using template</b> 1. Download template by clicking the Download Findings Template button. 2. Complete template and save on your computer. 3. Upload template by clicking the Upload Findings Template button.			Forgot a finding? Click Add Findings button below to add any NEW findings not in the grid.					
<input type="button" value="Download Findings Template"/>		<input type="button" value="Upload Findings Template"/>			<input type="button" value="Add Findings"/>					
Federal Agency Prefix	Extension	Federal Program Name	Finding Reference No.	Type(s) of Compliance Requirement(s)	Modified Opinion	Other Noncompliance	Material Weakness	Significant Deficiency	Other	Questioned Costs
No federal awards findings found.										

### 3.8 Compliance Requirements

The following is the list of compliance requirements. Refer to this list while entering compliance requirements on Form SF-SAC:

- A. Activities allowed or unallowed
- B. Allowable costs/costs principles
- C. Cash management
- D. Davis-Bacon Act
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of Federal funds
- I. Procurement and suspension and debarment
- J. Program income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provision
- O. None\*\*\*This is only to be used on forms FY2008-FY2012
- P. Other

### 3.9 Additional EINs Tab

If there are additional EINs associated with a report, you must list them under the Additional EINs tab. Enter EINs either manually or through the provided template.

General Info | Audit Info | Federal Awards | Federal Award Audit Findings | **Additional EINs** | Additional DUNS | Secondary Auditors | Finalize

Download EIN Template | Upload EIN Template

**Additional EINs** Report ID: \_\_\_\_\_

**Option 1: Add EINs one at a time**  
To key in additional EINs individually, type in the number in the boxes on the right and click the Save button.

**Option 2: Add Multiple EINs using template**

1. Download the template by clicking on the Download EIN Template button above.
2. Complete the template and save it on your computer.
3. Upload the template by clicking on the Upload EIN Template button above.

Input fields: [ ] - [ ]

Buttons: Save Delete

#### 3.9.1 Adding EINs Manually

Follow this procedure to add additional EINs manually:

1. Type each additional EIN individually in the provided fields and click the **Save** button.

General Info | Audit Info | Federal Awards | Federal Award Audit Findings | **Additional EINs** | Additional DUNS | Seco

Download EIN Template | Upload EIN Template

**Additional EINs**

**Option 1: Add EINs one at a time**  
To key in additional EINs individually, type in the number in the boxes on the right and click the Save button.

**Option 2: Add Multiple EINs using template**

1. Download the template by clicking on the Download EIN Template button above.
2. Complete the template and save it on your computer.
3. Upload the template by clicking on the Upload EIN Template button above.

Input fields: 99 - 9999999

Buttons: Save Delete

2. Each entered EIN will appear on the left hand side of the page.

General Info | Audit Info | Federal Awards | Federal Award Audit Findings | **Additional EINs** | Additional DUNS | Seco

Download EIN Template | Upload EIN Template

**Additional EINs**

Click on an EIN number to edit it.

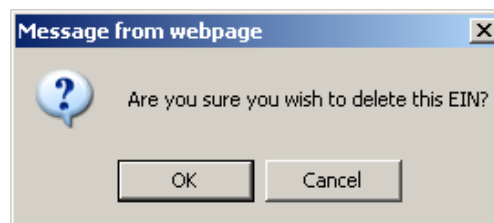
EIN
88-8888888
99-9999999

Input fields: [ ] - [ ]

Buttons: Save Delete

3. To remove or delete an EIN, select it from the list in the left panel. It will highlight in yellow and the number will appear in the field. Click the **Delete** button.

4. A message pop-up window will appear. Select the **OK** button to continue or the **Cancel** button to stop the deletion process.



### 3.9.2 Adding Multiple EINs Using a Template

Follow this procedure to add additional EINs using the EIN template:

1. Click the **Download EIN Template** button to retrieve the template.

2. Complete the template and save it to your computer.

3. Upload the template by clicking the **Upload EIN Template** button.

The screenshot shows the 'Additional EINs' tab selected in the top navigation bar. Below the navigation bar, there are two buttons: 'Download EIN Template' and 'Upload EIN Template'. The 'Upload EIN Template' button is circled in red. Below the buttons, the 'Additional EINs' section is visible. It contains two options: 'Option 1: Add EINs one at a time' and 'Option 2: Add Multiple EINs using template'. Option 2 includes a numbered list of steps: 1. Download the template by clicking on the Download EIN Template button above. 2. Complete the template and save it on your computer. 3. Upload the template by clicking on the Upload EIN Template button above. To the right of the options, there is a form with a text input field, a 'Save' button, and a 'Delete' button.

4. Each entered EIN will appear on the left hand side of the page.

The screenshot shows the 'Additional EINs' tab selected in the top navigation bar. Below the navigation bar, there are two buttons: 'Download EIN Template' and 'Upload EIN Template'. Below the buttons, the 'Additional EINs' section is visible. It contains a table with the following data:

EIN
88-8888888
99-9999999

The first row of the table is highlighted in blue and circled in red. To the right of the table, there is a form with a text input field, a 'Save' button, and a 'Delete' button.

5. To remove or delete an EIN, follow steps 3 - 4 in Section 3.9.1.
6. Individual EINs can be edited. However, if you need to add additional data after performing the upload, you must add that information to the spreadsheet and perform the upload procedure again. This will cause any data previously entered on the Federal Awards tab to be overwritten.

### 3.10 Additional DUNS Tab

If there are additional DUNS associated with a report, list them under the Additional DUNS tab. DUNS, like EINs, can be entered either manually or through the provided template.

The screenshot shows the 'Additional DUNS' tab selected in the top navigation bar. Below the navigation bar are two buttons: 'Download DUNS Template' and 'Upload DUNS Template'. The main content area is titled 'Additional DUNS' and includes a 'Report ID:' field. On the left, there are two options: 'Option 1: Add DUNS one at a time' and 'Option 2: Add multiple DUNS using template'. Option 1 includes instructions to enter the DUNS number in boxes on the right and click the 'Save' button. Option 2 includes a three-step process for using a template. On the right, there are three empty boxes for entering the DUNS number, followed by 'Save' and 'Delete' buttons.

#### 3.10.1 Adding DUNS Manually

Follow this procedure to add additional DUNS manually:

1. Type each additional DUNS individually in the provided fields and click the **Save** button.

This screenshot shows the 'Additional DUNS' tab with the 'Option 1: Add DUNS one at a time' instructions. The three boxes for entering the DUNS number are now populated with '88', '88', and '8888', and the entire input area is circled in red. The 'Save' and 'Delete' buttons are still visible below the input fields.

2. Each entered DUNS will appear on the left hand side of the page.

General Info | Audit Info | Federal Awards | Federal Award Audit Findings | Additional EINs | **Additional DUNS** | Secor

Download DUNS Template | Upload DUNS Template

**Additional DUNS**

Click on a DUNS number to edit it.

DUNS
88-888-8888
99-999-9999

-  -

Save | Delete

3. To remove or delete a DUNS, select it from the list in the left panel. It will highlight in yellow and the number will appear in the field. Click the **Delete** button.

General Info | Audit Info | Federal Awards | Federal Award Audit Findings | Additional EINs | **Additional DUNS** | Secondary Auditors | Finalize

Download DUNS Template | Upload DUNS Template

**Additional DUNS** Report ID:

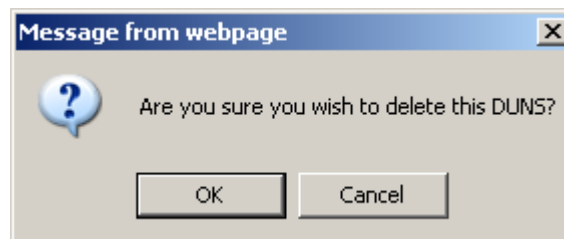
Click on a DUNS number to edit it.

DUNS
88-888-8888
99-999-9999

88 - 888 - 8888

Update | **Delete**

4. A message pop-up window will appear. Select the **OK** button to continue or the **Cancel** button to stop the deletion process.



### 3.10.2 Adding Multiple DUNS Using a Template

Follow this procedure to add additional DUNS using the DUNS template:

1. Click the **Download DUNS Template** button to retrieve the template.

The screenshot shows the 'Additional DUNS' tab selected in the top navigation bar. Below the navigation bar, there are two buttons: 'Download DUNS Template' and 'Upload DUNS Template'. The 'Download DUNS Template' button is circled in red. Below the buttons, the 'Additional DUNS' section is visible, containing two options: 'Option 1: Add DUNS one at a time' and 'Option 2: Add multiple DUNS using template'. Option 2 includes a numbered list of steps: 1. Download the template by clicking on the Download DUNS Template button above. 2. Complete the template and save it on your computer. 3. Upload the template by clicking on the Upload DUNS Template button above. To the right of the options, there are three input boxes separated by dashes, and 'Save' and 'Delete' buttons.

2. Complete the template and save it to your computer.
3. Upload the template by clicking the **Upload DUNS Template** button.

The screenshot shows the 'Additional DUNS' tab selected in the top navigation bar. Below the navigation bar, there are two buttons: 'Download DUNS Template' and 'Upload DUNS Template'. The 'Upload DUNS Template' button is circled in red. Below the buttons, the 'Additional DUNS' section is visible, containing two options: 'Option 1: Add DUNS one at a time' and 'Option 2: Add multiple DUNS using template'. Option 2 includes a numbered list of steps: 1. Download the template by clicking on the Download DUNS Template button above. 2. Complete the template and save it on your computer. 3. Upload the template by clicking on the Upload DUNS Template button above. To the right of the options, there are three input boxes separated by dashes, and 'Save' and 'Delete' buttons.

4. Each entered DUNS will appear on the left hand side of the page.

5. To remove or delete a DUNS, follow steps 3 - 4 in Section 3.10.1.
6. Individual DUNS can be edited. However, if you need to add additional data after performing the upload, you must add that information to the spreadsheet and perform the upload procedure again. This will cause any data previously entered on the DUNS tab to be overwritten.

### 3.11 Secondary Auditors Tab

If there are additional auditors who worked on the audit, add them under the Secondary Auditors tab. You may add a maximum of twelve auditors. Please note, these auditors do not certify any portion of the Single Audit Reporting package.

1. To add a secondary auditor, click the **Add Secondary Auditor** button.



2. Fill in the Secondary Auditor Details completely, and click the **Save** button. Once you are finished inputting the Secondary Auditors Data proceed to the Finalize tab.

**Secondary Auditor Details**

Auditor Firm Name

Auditor EIN  -

Auditor Address (number and street)

City

State

ZIP Code  -

Contact Name

Contact Title

Contact Phone (  )  -

Contact Fax (  )  -

Contact E-mail

**Save** **Cancel** **Add Another Secondary Auditor**

### 3.12 Finalize Tab


The new IDES system provides a validation program that automatically checks Form SF-SAC for errors or inconsistencies.

General Info | Audit Info | Federal Awards | Federal Award Audit Findings | Additional EINs | Additional DUNS | Secondary Auditors | **Finalize**

**Check for Errors**

1. To start the validation, click the **Check for Errors** button.
2. If there are any errors, the system will specify the page on which the error(s) occurred and the corrective action needed.


General Info | Audit Info | Federal Awards | Federal Award Audit Findings | Additional EINs | Additional DUNS | Secondary Auditors | **Finalize**

 **Found the following errors:**

- **Audit Info:** Please select a response for type of audit report.
- **Audit Info:** Please indicate whether or not a going concern paragraph is included in the audit report.
- **Audit Info:** Please indicate whether or not a significant deficiency is disclosed in the financial statements.
- **Audit Info:** Please indicate whether or not a material weakness is disclosed in the financial statements.
- **Audit Info:** Please indicate whether or not a material noncompliance is disclosed in the financial statements.
- **Audit Info:** Please indicate whether or not there are separate A-133 audits not included in this audit report.
- **Audit Info:** Please indicate whether or not the auditee qualified as a low-risk auditee.
- **Audit Info:** Please indicate whether or not prior audit findings related to direct funding were shown in the Summary Schedule of Prior Audit Findings.
- **Audit Info:** Please select at least one agency CFDA.
- **Federal Award:** There should be at least one major program in the report.
- **Federal Award Audit Findings:** Please select all the fields on the *Federal Award Audit Findings* page.
- **Secondary Auditors:** Please add secondary auditors.

**Check for Errors**  
[Download Errors](#)

3. If there are no errors, click the **Finalize** button, which locks the form and will advance you to the next step of uploading the audit.

Awards	Federal Award Audit Findings	Additional EINs	Additional DUNS	Secondary Auditors
 <p>The data collection form has passed all of the edits.</p> <p>If you need to make any changes after finalizing, unlock the form from the <i>Report Home</i> page.</p> <div style="border: 2px solid red; border-radius: 50%; padding: 5px; display: inline-block;"> Finalize </div>				

#### 4.0 UPLOAD AND FINALIZE AUDIT REPORT

Starting in 2014 (2013 for audits with Cognizant), all PDFs must be text searchable, unencrypted and unlocked. If you fail to meet these requirements, your reporting package will NOT be accepted. Instructions on how to create an acceptable PDF are located on the Single Audit Reporting Package Upload page (the next screen after clicking the **STEP 2. Upload and Finalize Audit Report** button), as well as on the FAC website.

From the Report Home page, click the **STEP 2. Upload and Finalize Audit Report** button.

Report Home				
<a href="#">[ Back to Account Home ]</a>				
FEDERAL AUDIT CLEARINGHOUSE, 2012		Report ID: 800800 Version: 1		
<div style="background-color: #2e4a7a; color: white; padding: 5px; margin-bottom: 5px;">Audit Form</div> <div style="background-color: #2e4a7a; color: white; padding: 5px; margin-bottom: 5px;">Audit Report (PDF)</div> <div style="background-color: #2e4a7a; color: white; padding: 5px; margin-bottom: 5px;">Report Access</div> <div style="background-color: #2e4a7a; color: white; padding: 5px; margin-bottom: 5px;">Activate/Deactivate Report User</div> <div style="background-color: #2e4a7a; color: white; padding: 5px; margin-bottom: 5px;">Update User Role</div> <div style="background-color: #2e4a7a; color: white; padding: 5px; margin-bottom: 5px;">Add User</div> <div style="background-color: #2e4a7a; color: white; padding: 5px; margin-bottom: 5px;">Help</div>	This page allows you to view submission status, as well as, complete submission steps for this single audit report.			
		Completion Status	Completion Date/Time	Completed By (E-mail Address)
	STEP 1. Enter and Finalize Form SF-SAC	✓	7/31/2013 9:49:18 AM	GOVS.FAC@CENSUS.GOV
	<div style="border: 2px solid red; border-radius: 50%; padding: 5px; display: inline-block;">STEP 2. Upload and Finalize Audit Report</div>	✗		
	STEP 3a. Auditee Certification	✗		
	STEP 3b. Auditor Certification	✗		
	STEP 4. Submit to FAC for Processing	✗		

1. Read the important notice and compliant PDF instructions.

**Single Audit Reporting Package Upload**

[\[ Back to Report Home \]](#)

**IMPORTANT NOTICE**

**Soon, scanned image files of the A-133 reporting package will no longer be accepted.**

Starting with 2014 fiscal year audits, PDFs must meet these requirements:

- Converted from an electronic document and text searchable
- Unencrypted
- Printing Allowed
- Content Copying Allowed

[Compliant PDF Instructions](#)

2. Enter the **Starting PDF Page Number** for each of the components listed. If the component is not included in the audit, enter N/A in the field.

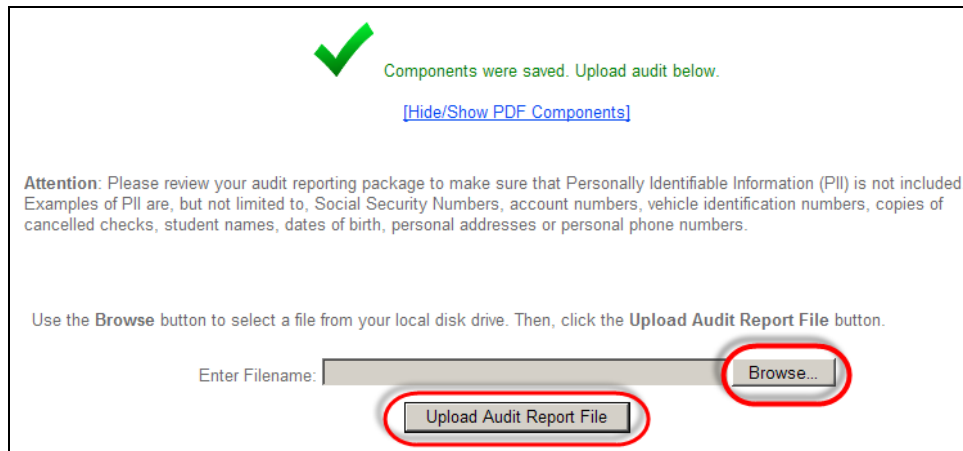
All components of the audit report package must be merged into a single PDF file.

Enter the starting PDF page number for each of the components listed below. Each required component on the checklist must have a numeric page number, unless otherwise noted below.

<u>Starting PDF Page Number</u>	<u>Component</u>
<input style="width: 100%;" type="text"/>	Financial Statement(s)§__ .310(a)
<input style="width: 100%;" type="text"/>	Opinion on Financial Statements§__ .505(a)
<input style="width: 100%;" type="text"/>	Schedule of Expenditures of Federal Awards§__ .310(b)
<input style="width: 100%;" type="text"/>	Opinion or Disclaimer of Opinion on Schedule of Federal Awards§__ .505(a)
<input style="width: 100%;" type="text"/>	A-133 Report on Internal Control§__ .505(b)
<input style="width: 100%;" type="text"/>	A-133 Report on Compliance§__ .505(c)
<input style="width: 100%;" type="text"/>	GAS Report on Internal Control§__ .505(b)
<input style="width: 100%;" type="text"/>	GAS Report on Compliance§__ .505(c)
<input style="width: 100%;" type="text"/>	Schedule of Findings and Questioned Costs§__ .505(d)
<input style="width: 100%;" type="text"/> *	Summary Schedule of Prior Audit Findings§__ .315(b) <small>Required if prior audit findings exist. If there are no prior audit findings, enter 'N/A'</small>
<input style="width: 100%;" type="text"/> **	Corrective Action Plan (if findings)§__ .315(c) <small>Required if findings exist.</small>

3. Click the **Save** button.

- Click the **Browse** button to search for the PDF on your computer. Select the filename and click the **Open** button.



A screenshot of a web interface. At the top, a green checkmark is followed by the text "Components were saved. Upload audit below." Below this is a blue hyperlink "[Hide/Show PDF Components]". A paragraph of text reads: "Attention: Please review your audit reporting package to make sure that Personally Identifiable Information (PII) is not included. Examples of PII are, but not limited to, Social Security Numbers, account numbers, vehicle identification numbers, copies of cancelled checks, student names, dates of birth, personal addresses or personal phone numbers." Below this is another instruction: "Use the Browse button to select a file from your local disk drive. Then, click the Upload Audit Report File button." At the bottom, there is a text input field labeled "Enter Filename:" followed by a "Browse..." button and an "Upload Audit Report File" button. Both the "Browse..." button and the "Upload Audit Report File" button are circled in red.

- Click the **Upload Audit Report File** button.
- A window will pop up indicating that the audit report uploaded successfully.



## 5.0 AUDITEE & AUDITOR CERTIFICATIONS

The new the IDES system no longer requires the use of signature codes when certifying the reporting package. Once the audit report upload is complete, the auditee and auditor will both receive an email notification stating that the certification process is ready for their action.

Please note, only one person can be in a report at any given time. If you attempt to access a report that is already in use by another user, you will receive an error notification.

Follow this procedure to certify the reporting package. These steps apply to both the auditee and the auditor:

- Once you receive notification that the single audit submission is ready for certification, log into the IDES site using your current e-mail address and password.

2. Click the **Resume** button.

**Account Home**

**Important Notice:** The Form SF-SAC and data collection for fiscal periods ending in 2013 is now available. The Office of Management and Budget granted an extension until **February 28, 2014** for all FY 2013 audit packages due on or before **February 28, 2014**. The extension is automatic and there is no approval required.

The November 19, 2013 [Federal Register Notice](#) and the new 2013 [form](#) and [instructions](#) are available for review.

<div style="border: 1px solid gray; padding: 5px; width: 100px; margin: 0 auto;">Start</div>	<p><b>Start</b> a new single audit submission.</p> <ul style="list-style-type: none"> <li>Each Report ID corresponds to one single audit.</li> <li>Start a new report for each fiscal period.</li> </ul>
<div style="border: 1px solid gray; padding: 5px; width: 100px; margin: 0 auto; border: 2px solid red;">Resume</div>	<p><b>Resume</b> work on a single audit that was started but not submitted to the Federal Audit Clearinghouse.</p> <ul style="list-style-type: none"> <li>Certify, Finish, Submit, and Upload Single Audit.</li> <li>Enter and exit the single audit report at any time and as many times as necessary to complete the submission.</li> </ul>
<div style="border: 1px solid gray; padding: 5px; width: 100px; margin: 0 auto;">Revise</div>	<p><b>Revise</b> information on a previously submitted single audit.</p> <ul style="list-style-type: none"> <li>Change information on a previously submitted form SF-SAC or upload a revised reporting package.</li> </ul>
<div style="border: 1px solid gray; padding: 5px; width: 100px; margin: 0 auto;">View</div>	<p><b>View</b> information on a previously submitted single audit.</p> <ul style="list-style-type: none"> <li>Archive copies of previously submitted form SF-SACs or reporting packages.</li> </ul>

[Instructions](#)  
[2008-2009](#) | [2010-2012](#) | [2013](#)

[Checklist](#)  
[2008-2009](#) | [2010-2012](#) | [2013](#)

[FAQs](#)

[Reference](#)

[Federal Agency Contacts](#)

3. Click the **Select** link associated with the appropriate fiscal year and entity (last column).

Resume Submission					
<a href="#">[ Back to Account Home ]</a>					
Report ID	Version	Auditee EIN	Auditee Name	Fiscal Year End Date	
800800	1	888888888	FEDERAL AUDIT CLEARINGHOUSE	07/25/2011	<a href="#">Select</a>
800801	1	999999999	FEDERAL AUDIT CLEARINGHOUSE	09/30/2012	<a href="#">Select</a>

4. If you are the auditee, click the **STEP 3a. Auditee Certification** button. If you are the auditor, click the **STEP 3b. Auditor Certification** button.

**Report Home**

[\[ Back to Account Home \]](#)

FEDERAL AUDIT CLEARINGHOUSE, 2012 Report ID: 800800 Version: 1

**Audit Form** This page allows you to view submission status, as well as, complete submission steps for this single audit report.

Unlock Finalized Form SF-SAC

View/Print Form SF-SAC

**Audit Report (PDF)**

**Report Access**

**Help**

	Completion Status	Completion Date/Time	Completed By (E-mail Address)
STEP 1. Enter and Finalize Form SF-SAC	✓	7/31/2013 9:49:18 AM	GOVS.FAC@CENSUS.GOV
STEP 2. Upload and Finalize Audit Report	✓	7/31/2013 11:12:09 AM	GOVS.FAC@CENSUS.GOV
<b>STEP 3a. Auditee Certification</b>	✗		
STEP 3b. Auditor Certification	✗		
STEP 4. Submit to FAC for Processing	✗		

5. Read the applicable certification statement carefully and then select the checkbox.

**Auditee Certification**

[\[ Back to Report Home \]](#)

☐ This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and (3) the information included in Parts I, II, and III of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

Name of Certifying Official:

Title of Certifying Official:

6. The auditee will then enter his/her name in the **Title of Certifying Official** field and click the **Agree to Auditee Certification Statement** button.

**Auditee Certification**

[\[ Back to Report Home \]](#)

☒ This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and (3) the information included in Parts I, II, and III of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

Name of Certifying Official:

Title of Certifying Official:

7. The auditor does not enter his/her name. The auditor will click on the checkbox after reading the certification statement. The **Agree to Auditor Statement** button will become active after the checkbox is selected and can be clicked to complete the certification.

**Auditor Certification**

[\[ Back to Report Home \]](#)

Click the checkbox, enter your title, and click on "Agree to Auditor Statement" button to certify the submission.

☒ The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of this form, except for Part III, Items 7, 8, and 9a-9g was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and **is not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II and III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

8. If you are the first party to certify the reporting package, you may want to notify the other party that they need to certify. You will see the completion status, time/date and who completed the action next to the green check marks.

FEDERAL AUDIT CLEARINGHOUSE, 2012
Report ID: 801221 V

☒ Audit Form  
  
☒ Audit Report (PDF)  
  
☒ Report Access  
 Activate/Deactivate Report User  
 Update User Role  
 Add User  
  
☒ Help

This page allows you to view submission status, as well as, complete submission steps for this single audit report.

	Completion Status	Completion Date/Time	Completed By (E-mail Address)
STEP 1. Enter and Finalize Form SF-SAC	✓	11/8/2013 2:38:42 PM	GOVS.FAC@CENSUS.GOV
STEP 2. Upload and Finalize Audit Report	✓	11/8/2013 2:38:53 PM	GOVS.FAC@CENSUS.GOV
STEP 3a. Auditee Certification	✓	11/8/2013 2:39:12 PM	GOVS.FAC@CENSUS.GOV
STEP 3b. Auditor Certification	✗		
STEP 4. Submit to FAC for Processing	✗		

## 6.0 SUBMITTING THE REPORT

Follow this procedure to submit the reporting package to FAC for processing.

1. Log into the IDES site using your current e-mail address and unique password.
2. Click the **STEP 4. Submit to FAC for Processing** button.

Report Home				
<a href="#">[ Back to Account Home ]</a>				
FEDERAL AUDIT CLEARINGHOUSE, 2012		Report ID: 800800 Version: 1		
<input checked="" type="checkbox"/> Audit Form	This page allows you to view submission status, as well as, complete submission steps for this single audit report.			
<input checked="" type="checkbox"/> Audit Report (PDF)				
Re-Upload Audit Report				
View/Print Audit Report				
<input checked="" type="checkbox"/> Report Access				
<input checked="" type="checkbox"/> Help				
		Completion Status	Completion Date/Time	Completed By (E-mail Address)
	STEP 1. Enter and Finalize Form SF-SAC	✓	7/31/2013 9:49:18 AM	GOVS.FAC@CENSUS.GOV
	STEP 2. Upload and Finalize Audit Report	✓	7/31/2013 11:12:09 AM	GOVS.FAC@CENSUS.GOV
	STEP 3a. Auditee Certification	✓	7/31/2013 11:39:20 AM	GOVS.FAC@CENSUS.GOV
	STEP 3b. Auditor Certification	✓	7/31/2013 11:57:27 AM	GOVS.FAC@CENSUS.GOV
	STEP 4. Submit to FAC for Processing	✗		

- Click the **Submit for Processing** button to submit the report. Once a package is submitted, it cannot be rescinded.

Submit to FAC
<a href="#">[ Back to Report Home ]</a>
You have selected the option to submit this report to the Federal Audit Clearinghouse (FAC) for processing. You will <b>not</b> be able to rescind this submission once it is submitted. You will be able to make changes by <b>revising</b> the submission.
<input type="button" value="Submit for Processing"/>

- To make modifications to a report that has already been submitted, follow the Revision process outlined in Section 7.0.


## 7.0 REVISIONS

You may revise any report at any time. The following procedure outlines how to make modifications to a reporting package that has already been submitted.

- Log into the IDES site using your current e-mail address and unique password.
- Click the **Revise** button.





**Account Home**


 **Important Notice:** The Form SF-SAC and data collection for fiscal periods ending in 2013 is now available. The Office of Management and Budget granted an extension until **February 28, 2014** for all FY 2013 audit packages due on or before **February 28, 2014**. The extension is automatic and there is no approval required.


The November 19, 2013 [Federal Register Notice](#) and the new 2013 [form](#) and [instructions](#) are available for review.


<b>Start</b>	<b>Start a new single audit submission.</b> <ul style="list-style-type: none"> <li>Each Report ID corresponds to one single audit.</li> <li>Start a new report for each fiscal period.</li> </ul>
<b>Resume</b>	<b>Resume work on a single audit that was started but not submitted to the Federal Audit Clearinghouse.</b> <ul style="list-style-type: none"> <li>Certify, Finish, Submit, and Upload Single Audit.</li> <li>Enter and exit the single audit report at any time and as many times as necessary to complete the submission.</li> </ul>
<b>Revise</b>	<b>Revise information on a previously submitted single audit.</b> <ul style="list-style-type: none"> <li>Change information on a previously submitted form SF-SAC or upload a revised reporting package.</li> </ul>
<b>View</b>	<b>View information on a previously submitted single audit.</b> <ul style="list-style-type: none"> <li>Archive copies of previously submitted form SF-SACs or reporting packages.</li> </ul>


[Instructions](#)  
[2008-2009](#) | [2010-2012](#) | [2013](#)


[Checklist](#)  
[2008-2009](#) | [2010-2012](#) | [2013](#)


[FAQs](#)


[Reference](#)


[Federal Agency Contacts](#)

3. Click the **Select** link associated with the applicable Report ID (last column).

Revise Submission					
<a href="#">[ Back to Account Home ]</a>					
Report ID	Version	Auditee EIN	Auditee Name	Fiscal Year End Date	
800800	1	888888888	FEDERAL AUDIT CLEARINGHOUSE	07/25/2011	<a href="#">Select</a>

4. Select which component to revise by clicking one of the gray buttons. To revise only the PDF, click the **Revise PDF Only** button. To revise the data collection form or if both components need revising, click the **Revise Form & PDF** button.


Revise Submission Report					
<a href="#">[ Back to Revise Submission ]</a>					
Report ID	Version	Auditee EIN	Auditee Name	Fiscal Year End Date	
800765	1	999999999	FEDERAL AUDIT CLEARINGHOUSE	01/01/2010	
<div style="display: flex; justify-content: center; gap: 20px;"> <div style="border: 1px solid gray; padding: 5px 10px; background-color: #f0f0f0;">Revise PDF Only</div> <div style="border: 1px solid gray; padding: 5px 10px; background-color: #f0f0f0;">Revise Form &amp; PDF</div> </div>					

## 8.0 VIEW

You may view your submitted submissions at any time. The following procedure demonstrates how to view reporting packages that have already been submitted.


1. Log into the IDES site using your current e-mail address and unique password.
2. Click the **View** button.

**Account Home**


 **Important Notice:** The Form SF-SAC and data collection for fiscal periods ending in 2013 is now available. The Office of Management and Budget granted an extension until **February 28, 2014** for all FY 2013 audit packages due on or before **February 28, 2014**. The extension is automatic and there is no approval required.

The November 19, 2013 [Federal Register Notice](#) and the new 2013 [form](#) and [instructions](#) are available for review.


<b>Start</b>	<p><u>Start</u> a new single audit submission.</p> <ul style="list-style-type: none"> <li>• Each Report ID corresponds to one single audit.</li> <li>• Start a new report for each fiscal period.</li> </ul>
<b>Resume</b>	<p><u>Resume</u> work on a single audit that was started but not submitted to the Federal Audit Clearinghouse.</p> <ul style="list-style-type: none"> <li>• Certify, Finish, Submit, and Upload Single Audit.</li> <li>• Enter and exit the single audit report at any time and as many times as necessary to complete the submission.</li> </ul>
<b>Revise</b>	<p><u>Revise</u> information on a previously submitted single audit.</p> <ul style="list-style-type: none"> <li>• Change information on a previously submitted form SF-SAC or upload a revised reporting package.</li> </ul>
<b>View</b>	<p><u>View</u> information on a previously submitted single audit.</p> <ul style="list-style-type: none"> <li>• Archive copies of previously submitted form SF-SACs or reporting packages.</li> </ul>




Instructions  
[2008-2009](#) | [2010-2012](#) | [2013](#)




Checklist  
[2008-2009](#) | [2010-2012](#) | [2013](#)



FAQs



Reference



[Federal](#) [Agency](#)  
[Contacts](#)

3. Click the **Form** or **Audit** link (depending on what you would like to view) associated with the applicable Report ID (last column).

View Submission					
<a href="#">[ Back to Account Home ]</a>					
Report ID	Version	Auditee EIN	Auditee Name	Fiscal Year End Date	
800765	1	888888888	FEDERAL AUDIT CLEARINGHOUSE 1	01/01/2010	<a href="#">Form Audit</a>
800694	1	999999999	FEDERAL AUDIT CLEARINGHOUSE 2	06/30/2012	<a href="#">Form Audit</a>

4. Click on the **Back to Account Home** link when you are finished viewing your documents or signing out of the system.

View Submission					
<a href="#">[ Back to Account Home ]</a>					
Report ID	Version	Auditee EIN	Auditee Name	Fiscal Year End Date	
800765	1	888888888	FEDERAL AUDIT CLEARINGHOUSE 1	01/01/2010	<a href="#">Form Audit</a>
800694	1	999999999	FEDERAL AUDIT CLEARINGHOUSE 2	06/30/2012	<a href="#">Form Audit</a>

## 9.0 ACCOUNT TOOLS

From the Account Home page, you may change your password, update your e-mail address, activate or deactivate a user account or add a user to a report.

**Federal Audit Clearinghouse**  
Internet Data Entry System

**Account Home**

**Account Tools** [X Sign Out]

- Change My Password
- Update My E-mail Address
- Change My Name
- Activate/Deactivate User Account
- Add a User to a Report

**Important Notice:** The Form SF-SAC and data collection for fiscal periods end are available. The Office of Management and Budget granted an extension until February 28, 2014, for audit packages due on or before February 28, 2014. The extension is automatic and no action is required.

The November 19, 2013 [Federal Register Notice](#) and the new 2013 [form](#) and [instructions](#) are available for review.

### 9.1 Change My Password

The following procedure demonstrates how to change your password from the Account Tools menu.

1. From the Account Tools menu, click on **Change My Password**.

**Change My Password**

Password Requirements:

- Password must have at least twelve (12) non-blank characters
- Password cannot be re-used multiple times
- Password must contain characters from each of the following four categories:
  - Upper-case characters (A-Z)
  - Lower-case characters (a-z)
  - Numbers (0-9)
  - Special Characters (!, @, #, \$, %, ^, &, \*)

**Account Information**

E-mail Address:  
GOVS.FAC@CENSUS.GOV

New Password:

Confirm New Password:

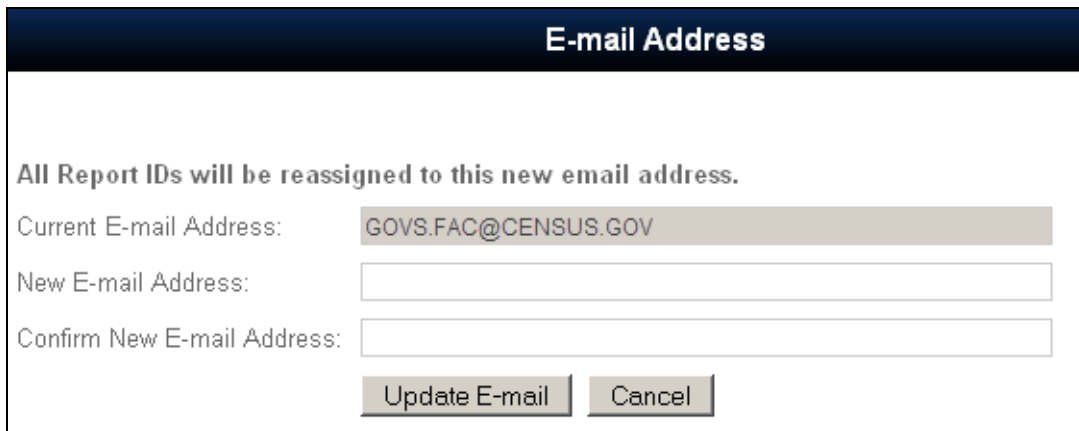
2. Enter the new password information in the first field labeled **New Password**.

3. Enter the same password information in the second field labeled **Confirm New Password**.
4. Passwords must match. An asterisk (\*) will appear if they do not match.
5. Click the **Save Password** button once you are finished. If you do not want to save the information, click the **Cancel** button, which will take you back to the Account Home page.
6. After saving your new password, you will be returned to the Account Home page.

## 9.2 Update My E-mail Address

The following procedure demonstrates how to update your e-mail address from the Account Tools menu.

1. From the Account Tools menu, click on **Update My E-Mail Address**.



**E-mail Address**

All Report IDs will be reassigned to this new email address.

Current E-mail Address: GOVS.FAC@CENSUS.GOV

New E-mail Address:

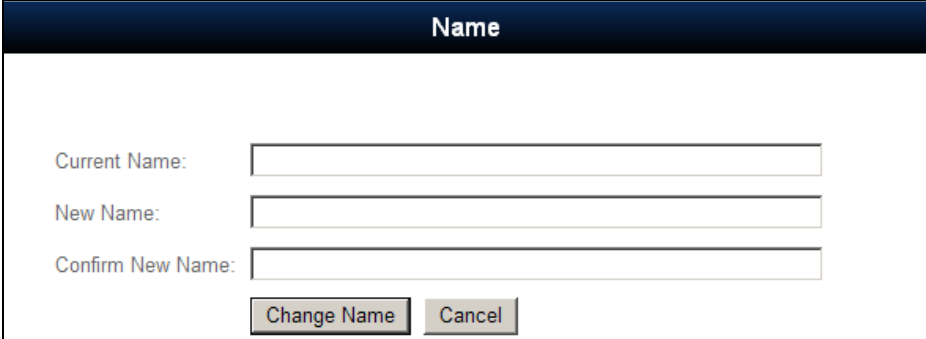
Confirm New E-mail Address:

2. Enter the new e-mail address in the **New E-mail Address** field.
3. Enter the same e-mail address in the **Confirm New E-mail Address** field.
4. Passwords must match. An asterisk (\*) will appear if they do not match.
5. Click the **Save Password** button once you are finished. If you do not want to save the information, click the **Cancel** button, which will take you back to the Account Home page.
6. After saving your new e-mail address, you will be returned to the Account Home page.

### 9.3 Change My Name

The following procedure demonstrates how to change a name from the Account Tools menu.

1. From the Account Tools menu, click on **Change My Name**.



The screenshot shows a web form titled "Name". It contains three text input fields: "Current Name:", "New Name:", and "Confirm New Name:". Below these fields are two buttons: "Change Name" and "Cancel".

2. Enter the new name in the **New Name** field.
3. Confirm the name change by entering the new name again in the **Confirm New Name** field.
4. These names must match. An error message will appear if they do not match.
5. Click the **Change Name** button once you are finished. If you do not want to save the information, click the **Cancel** button, which will take you back to the Account Home page.
6. After saving your new name, you will be returned to the Account Home page.

### 9.4 Activate/Deactivate Report User

The following procedure demonstrates how to activate or deactivate a user from the Account Tools menu.

1. From the Account Tools menu, click on **Activate/Deactivate User Account**.
2. Highlight the report that you want to update by clicking on it.

3. Available users to update will auto-populate in the **Report User** field below the grid.

Activate/Deactivate Report User			
<a href="#">[ Back to Account Home ]</a>			
Click on a Report ID to activate or deactivate a report user.			
Report ID	Auditee EIN	Auditee Name	Fiscal Year End Date
800765	222222222	Federal Audit Clearinghouse	01/01/2010
800694	333333333	Federal Audit Clearinghouse 2	06/30/2012
800364	444444444	Federal Audit Clearinghouse 3	10/02/2010
800902	555555555	Federal Audit Clearinghouse 4	06/30/2012
800621	666666666	Federal Audit Clearinghouse 5	07/04/2008
800524	777777777	Federal Audit Clearinghouse 6	05/21/2010
800766	888888888	Federal Audit Clearinghouse 7	11/10/2011
800800	999999999	Federal Audit Clearinghouse 8	11/06/2012
Select a <i>Report User</i> and the <i>User Status</i> and click the <b>Update</b> button.			
Report User: <input type="text" value="FACUSER@CENSUS.GOV - Active"/>			
User Status: <input type="text" value="Active"/>			
<input type="button" value="Update"/>			

Note: All reports must contain an Auditor and Auditee Certifying official. You cannot inactivate these users if there are no other users listed within the report. You will receive an error message if this occurs.

4. Select the user and status you want to update from the **User Status** drop-down menu.
5. Click the **Update** button.
6. To cancel this transaction or to go back to the Account Home page, click the **Back to Account Home** link.

## 9.5 Add a User to a Report

The following procedure demonstrates how to activate or deactivate a user from the Account Tools menu.

1. From the Account Tools menu, click on **Add a User to a Report**.

**Add a User to a Report**

[\[ Back to Account Home \]](#)

Click on a Report ID to add a user to that report.

Report ID	Auditee EIN	Auditee Name	Fiscal Year End Date
800328	111111111	Federal Audit Clearinghouse	06/30/2012
800380	222222222	Federal Audit Clearinghouse 2	09/30/2012
800378	333333333	Federal Audit Clearinghouse 3	06/30/2009
800379	444444444	Federal Audit Clearinghouse 4	10/03/2010
800488	555555555	Federal Audit Clearinghouse 5	06/30/2012
800320	666666666	Federal Audit Clearinghouse 6	06/30/2012
800340	777777777	Federal Audit Clearinghouse 7	06/22/2010
800326	888888888	Federal Audit Clearinghouse 8	02/21/2012
800334	999999999	Federal Audit Clearinghouse 9	06/30/2012

Enter user information below and click the **Add** button.

Name:  \*

E-mail:  \*

Confirm E-mail:  \*

Select User Role: AUDITEE ▼

2. Highlight the report that you want to add the user to by clicking on it.
3. Fill out each of the fields below the grid with the user's information:
  - a. Name
  - b. E-mail
  - c. Confirm E-mail
  - d. Select User Role
4. Click the **Add** button once you are finished to save the information to the report.
5. To cancel this transaction or to go back to the to the Account Home page, click the **Back to Account Home** link.

## 10.0 REPORT ACCESS - INDIVIDUAL REPORT ACCESS TOOLS

Located on the left hand side of the Report Home page, under the Report Access drop-down menu, you can activate/deactivate individual users within a report, update an individual user's role or add a user to the report.

**Report Home**

[\[ Back to Account Home \]](#)

FEDERAL AUDIT CLEARINGHOUSE, 2012

☒ Audit Form This page allows you to view submission status, as well as, complete

☒ Audit Report (PDF)

☒ **Report Access**

Activate/Deactivate Report User

Update User Role

Add User

☒ Help

	Completion Status
STEP 1. Enter and Finalize Form SF-SAC	✖
STEP 2. Upload and Finalize Audit Report	✖
STEP 3a. Auditee Certification	✖
STEP 3b. Auditor Certification	✖
STEP 4. Submit to FAC for Processing	✖

### 10.1 Activate/Deactivate Report User

The following procedure demonstrates how to activate or deactivate a user from the Report Access menu.

1. From the **Report Access** drop-down menu, click on **Activate/Deactivate Report User**.

**Activate/Deactivate Report User**

[\[ Back to Report Home \]](#)

Report ID: 801144 Version: 1

Select a Report User and the User Status and click the Update button.

Report User: FACUSER@CENSUS.GOV - Active

User Status: Active

Update

2. Select a user from the **Report User** drop-down menu.



3. Select a status from the **User Status** drop-down menu.
4. Click the **Update** button to save the information to the report.
5. To cancel this transaction or to go back to the to the Account Home page, click the **Back to Account Home** link.

## 10.2 Update User Role

The following procedure demonstrates how to update a user role from the Report Access menu.

1. From the **Report Access** drop-down menu, click on **Update User Role**.

Update User Role

[\[ Back to Report Home \]](#)

Report ID: 801211 Version: 1

Users listed below are associated with this Report ID and Version. Please select *Role* for desired *User Account* and click the **Update** button.

User Account	Role
AUDITORCERTIFY@CENSUS.GOV	AUDITOR CERTIFY
AUDITORCERTIFY2@CENSUS.GOV	AUDITEE CERTIFY
AUDITEE@CENSUS.GOV	AUDITEE
AUDITOR@CENSUS.GOV	AUDITOR

Update

Cancel

2. Select the user account that you would like to update.
3. Under the **Role** column, use the drop-down to switch the user's role.  
Note: there can only be one Auditor Certifying Official and one Auditee Certifying Official.
4. Click the **Update** button to save the information to the report. If you do not want to save the information, click the **Cancel** button, which will take you back to the Report Home page.

## 10.3 Add User

The following procedure demonstrates how to add a user from the Report Access menu.

1. From the Report Access drop-down menu, click on **Add User**.

Add a User to a Report	
<a href="#">[ Back to Report Home ]</a>	
Report ID: 800326 Version: 3	
Enter user information below and click the <b>Add</b> button.	
Name:	<input type="text" value="Federal Audit Clearinghouse"/> *
E-mail:	<input type="text" value="GOVS.FAC@CENSUS.GOV"/> *
Confirm E-mail:	<input type="text" value="GOVS.FAC@CENSUS.GOV"/> *
Select User Role:	<input type="text" value="AUDITEE"/> ▼
<input type="button" value="Add"/>	

2. Fill out each of the fields below the grid with the user's information:
  - a. Name
  - b. E-mail
  - c. Confirm E-mail
  - d. Select User Role
3. Click the **Add** button once you are finished to save the information to the report.
4. The new user will receive an e-mail instructing them to create a new account password from a link. **They do not need to create a new account.**
5. To cancel this transaction or to go back to the Report Home page, click the **Back to Report Home** link.

## 11.0 AUDIT FORM - INDIVIDUAL REPORT ACCESS TOOLS

Located on the left hand side of the Report Home page, under the Audit Form drop-down menu, you can unlock a locked form or view/print a form. Note: these options only become available after **STEP 1. Enter and Finalize Form SF-SAC** is complete.

### 11.1 Unlock Finalized Form SF-SAC

The following procedure demonstrates how to unlock a finalized form from the Audit Form menu.

**Report Home**

[\[ Back to Account Home \]](#)

FEDERAL AUDIT CLEARINGHOUSE, 2012

**Audit Form**  
Unlock Finalized Form SF-SAC  
View/Print Form SF-SAC

**Audit Report (PDF)**

**Report Access**

**Help**

This page allows you to view submission status, as well as, complete

	Completion Status
STEP 1. Enter and Finalize Form SF-SAC	✓
STEP 2. Upload and Finalize Audit Report	✓
STEP 3a. Auditee Certification	✓
STEP 3b. Auditor Certification	✓
STEP 4. Submit to FAC for Processing	✗

1. From the Audit Form drop-down menu, click on **Unlock Finalized Form SF-SAC**.
2. A warning message will appear indicating that unlocking the form will void any previously made certifications. Click the **Yes** button to unlock the form or the **No** button to cancel.

**Warning Message**

You have selected the option to **unlock** Finalized Form SF-SAC. Please note that this will **INVALIDATE** any auditor or auditee certifications that have already been completed.

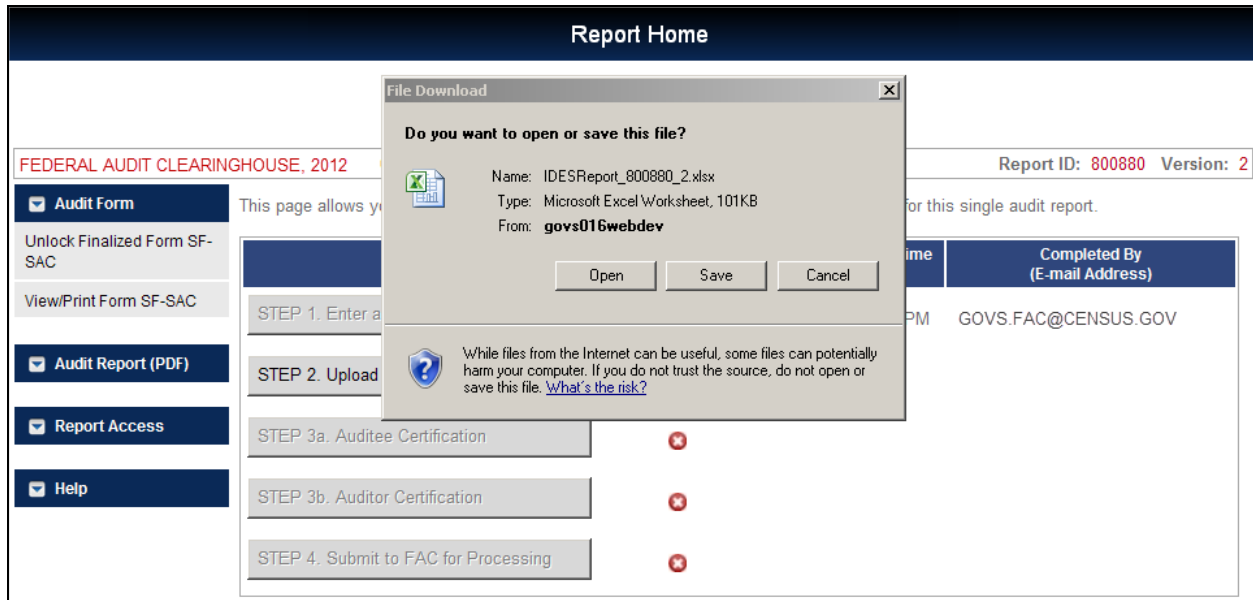
Are you sure you want to continue?

**Yes** **No**

## 11.2 View/Print Form SF-SAC

The following procedure demonstrates how to view or print a form from the Audit Form menu.

1. From the Audit Form drop-down menu, click on **View/Print Form SF-SAC**.



2. A File Download window will appear. You may choose to open or save the file. Alternatively, you can choose to cancel the action.
3. The data collection form will appear in excel format. The tabs at the bottom of the spreadsheet coincide with the tabs in system and contain the data you inputted in the system.

26	Auditee ZIP Code	Auditor ZIP Code
27	00009-9999	00009-9999
28	Auditee Contact Name	Auditor Contact Name
29	GAL	GUY
30	Auditee Contact Title	Auditor Contact Title
<div> <span>General Info</span> <span>Audit Info Page</span> <span>Federal Awards Page</span> <span>Additional EINs</span> <span>Additional DUNS</span> <span>Secondary Auditors</span> </div>		
Ready		

## 12.0 AUDIT REPORT (PDF) - INDIVIDUAL REPORT ACCESS TOOLS

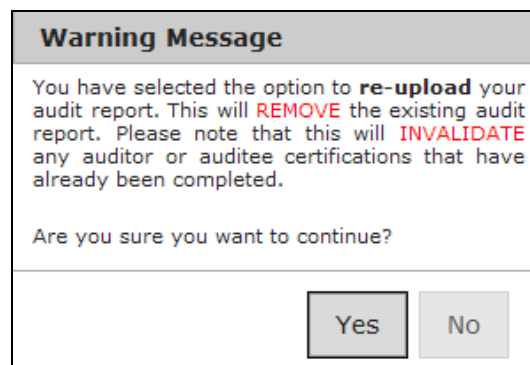
Located on the left hand side of the Report Home page, under the Audit Report (PDF) drop-down menu, you can re-upload an audit report or view/print an audit report. Note: these options only become available after **STEP 2. Upload and Finalize Audit Report** is complete.

### 12.1 Re-Upload Audit Report

The following procedure demonstrates how to re-upload an audit report from the Audit Report (PDF) menu.

1. From the Audit Report (PDF) drop-down menu, click on **Re-Upload Audit Report**.

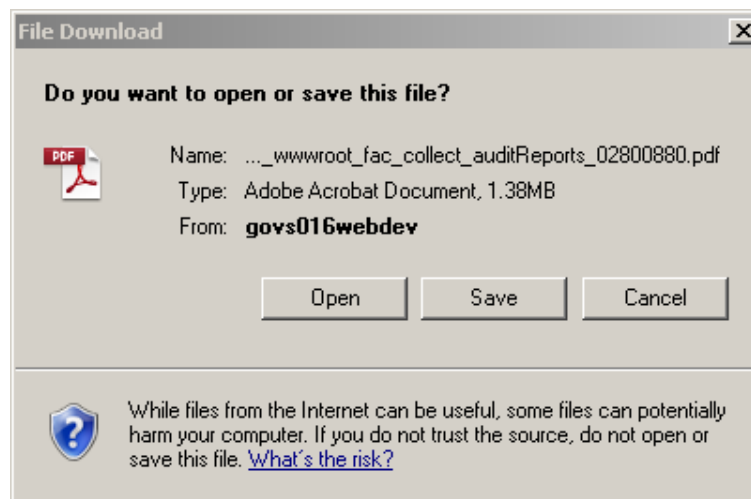
2. A warning message will appear indicating that re-uploading the report will remove the existing report and void any previously made certifications. Click the **Yes** button to re-upload the form or the **No** button to cancel.



## 12.2 View/Print Audit Report

The following procedure demonstrates how to view or print an audit report from the Audit Form menu.

1. From the Audit Form drop-down menu, click on **View/Print Audit Report**.
2. A File Download window will appear. You may choose to open or save the file. Alternatively, you can choose to cancel the action.



3. The audit report will appear in PDF format.

**Appendix I – Federal Audit Clearinghouse Federal Agency  
Two-Digit Prefix List**

**Numeric Order**

01\* African Development Foundation  
03\* Institute of Museum and Library Services  
04\* Inter-American Foundation  
05\* National Endowment for the Arts  
06\* National Endowment for the Humanities  
07\* Office of National Drug Control Policy  
08\* Peace Corps  
09\* Legal Services Corporation  
10 Department of Agriculture  
11 Department of Commerce  
12 Department of Defense  
13 Central Intelligence Agency  
14 Department of Housing and Urban Development  
15 Department of the Interior  
16 Department of Justice  
17 Department of Labor  
18 Federal Reserve System  
19 Department of State  
20 Department of Transportation  
21 Department of the Treasury  
23 Appalachian Regional Commission  
27 Office of Personnel Management  
29 Commission on Civil Rights  
30 Equal Employment Opportunity Commission  
32 Federal Communications Commission  
33 Federal Maritime Commission  
34 Federal Mediation and Conciliation Service  
36 Federal Trade Commission  
39 General Services Administration

40 Government Printing Office  
42 Library of Congress  
43 National Aeronautics & Space Administration  
44 National Credit Union Administration  
46 National Labor Relations Board  
47 National Science Foundation  
57 Railroad Retirement Board  
58 Securities and Exchange Commission  
59 Small Business Administration  
60 Smithsonian Institution  
61\* International Trade Commission  
62 Tennessee Valley Authority  
64 Department of Veterans Affairs  
66 Environmental Protection Agency  
68 National Gallery of Art  
70 Overseas Private Investment Corporation  
77 Nuclear Regulatory Commission  
78 Commodity Futures Trading Commission  
81 Department of Energy  
84 Department of Education  
85 Scholarship Foundations  
86 Pension Benefit Guaranty Corporation  
87 Consumer Product Safety Commission  
88 Architectural & Transportation Barriers Compliance Board  
89 National Archives & Records Administration  
90 Delta Regional Authority  
90 Denali Commission  
90 Election Assistance Commission  
90 Japan – U.S. Friendship Commission  
91 United States Institute of Peace  
92 National Council on Disability  
93 Department of Health and Human Services

94 Corporation for National and Community Service

96 Social Security Administration

97 Department of Homeland Security

98 U. S. Agency for International Development

99\* Miscellaneous

\* Note: These prefixes are not assigned by the Catalog of Federal Domestic Assistance, and are only used for OMB Circular A-133 reporting purposes only.



## **Appendix II – Acronyms and Abbreviations**

AICPA	American Institute of CPAs
ARRA	American Recovery and Reinvestment Act of 2009
CFDA	Catalog of Federal Domestic Assistance
D&B	Dun & Bradstreet
DUNS	Data Universal Numbering System
EIN	Employer Identification Number
FAC	Federal Audit Clearinghouse
GAS	Government Auditing Standards
IDIS	Internet Data Entry System
IRS	Internal Revenue Service
OMB	Office of Management and Budget
PII	Personally Identifiable Information